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## EMERGENCY SERVICES DIRECTORY

Fire/Rescue Department	EMERGENCY ONLY	911
	Non-Emergency	659-6636
Police Department	EMERGENCY ONLY	911
	Non-Emergency	659-6636
	Administration/Records	659-8505

## NEWMARKET HOLIDAY TRASH SCHEDULE 2006

Memorial Day: Monday, May 29, 2006

Independence Day: Tuesday, July 4, 2006

Labor Day: Monday, September 4, 2006

(On these holidays the Tuesday route will be done on Wednesday along with the Wednesday route, and Monday route will be done on Tuesday.)

## DID YOU KNOW???

***In case of an Emergency*** -- In the event of power outages, flooding, etc., residents may contact the Newmarket Police Communications Center at 659-6636 for information regarding the location and operation of Newmarket's emergency shelter facilities.

***Extended Hours*** – The Newmarket Town Clerk's Office new hours: Monday 7:00 a.m. – 7:00 p.m., Tuesday – Thursday 8:00 a.m.- 4:30 p.m., and Friday 8:00 a.m. – Noon.

***Drop off Payment Box*** – A drop off payment box has been installed for your convenience on the right side of the elevator. This box is lighted and accessible 24 hours a day. Payments dropped off will be collected daily.

***Government Access Channel: Channel 13***

***Town of Newmarket Website: [WWW.NEWMARKETNH.GOV](http://WWW.NEWMARKETNH.GOV)***

## CALENDAR OF EVENTS/MEETING SCHEDULES

<b>Calendar of Events:</b>	Memorial Day Parade	May 30, 2006
	Olde Home Weekend	August 11-13, 2006
	Main Street Heritage Festival	September 15-17, 2006
	(More Info: 659-7154)	

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<b>Meeting Schedule:</b>	Town Council	1 <sup>st</sup> & 3 <sup>rd</sup> Wednesday of the Month
	Planning Board	2 <sup>nd</sup> Tuesday of the Month
	Conservation Commission	4 <sup>th</sup> Thursday of the Month
	Advisory Heritage	4 <sup>th</sup> Thursday of the Month
	Downtown TIF	2 <sup>nd</sup> Thursday of the Month
	Open Space	2 <sup>nd</sup> Monday of the Month
	Main Street	2 <sup>nd</sup> Thursday of the Month
	Fire Dept.	1 <sup>st</sup> Tuesday of the Month
	Veterans Memorial	1 <sup>st</sup> Tuesday of the Month
	Black Bear TIF	As Needed
	ZBA	As Needed

*All meetings are open to the public and residents are encouraged to attend.*

*About the Cover: written by Karl Gilbert: My great-great grandfather was Albert Temple Stackpole, born in Newmarket Sept. 5, 1858, the son of Ruben and Lydia Jepson Stackpole. Albert, his father Ruben and Grandfather Nathan owned and operated the Stackpole Blacksmith Shop on Exeter Street from 1895-1921. Albert Stackpole was very active in the small community of Newmarket (2,742 residents in 1893). He was a Fire Department Engineer, Water Commissioner, Town Treasurer and a State Representative. Albert loved the outdoors and as an accomplished artist, enjoyed sketching wildlife. His sketchbook contains many drawings of the wildlife as it existed along the Lamprey River. As a State Legislator, he often brought his sketchbook to Concord in an attempt to record the atmosphere in Representative Hall. He would sometimes sketch members as they spoke at the podium, and would pen short rhymes depicting the speaker or his topic. Prior to completing his services to the town that he loved, Albert Stackpole found himself sitting on "Split Rock" across the Lamprey viewing "his" town, attempting to record for us what Newmarket meant to him. With his pen he left us the image of a community that chose the shores of the Lamprey to build its homes, schools, houses of government and worship, and shops and mills of commerce. This sketch was later to become the Town Seal of Newmarket, first appearing on Town documents in or about 1902. I am honored to have had the opportunity and the ability to reproduce, one hundred years later, my great-great father's vision of Newmarket. Karl Gilbert, State Representative*

# **DEDICATION/RECOGNITION FOR 36 YEARS OF SERVICE TO THE TOWN OF NEWMARKET**

## ***RONALD M. BLOOM***

This year we are dedicating the Town Report to a long-time Town of Newmarket employee, in recognition of his many years of conscientious service to the Town both as an employee and as a volunteer for what is now called the Fire/Rescue Department. For any of you who know Ronnie well, you will understand how hard it was to get a picture of him. Hence, there is no picture.

Ronnie Bloom has been a Town Employee for 36 years! You name it; he has probably done it. Ronnie started working for the Town of Newmarket on March 30, 1969 at the ripe old age of 24. He started out as a truck driver/laborer, and then worked as a solid waste handler, Water Department Foreman, and General Foreman until 1984.

From 1984-1989 Ronnie was Superintendent of Water & Highway, performed job assignments for the Public Works Department, had personnel administration duties, worked on budgets, contracts, bidding, road construction projects, snow removal operations, and oversaw the operation of the Water Treatment Plant.

From 1989-2005 Ronnie was Systems Technician for Public Works, responsible for the maintenance of Water distribution and Waste Water Collection Systems. He performed inspections of new installations, coordinated work with contractors, meter reading and repairs, billing systems, parts inventory, installation and report to chemical systems, and back-up for the lab testing at the Waste Water Treatment Facility.

In January, 2005, Ronnie officially retired from his full-time job as Systems Technician, only to return in the summer part-time as Vac Truck Operator, which he continues to do today.

Ronnie was a member of the Newmarket Fire Department from 1969 to December 2002. In 1986 Ronnie volunteered for the Newmarket Ambulance Corps. He eventually trained to become an EMT, and ran fire calls whenever he was available, which meant even on Thursdays, Ronnie's "pool night". In 2000, Ronnie was instrumental in helping with the merger of the Fire Department with the Ambulance Corps; currently known as the Newmarket Fire/Rescue Department. When Ronnie left the Department in 2002, he was the EMS Coordinator.

The Town of Newmarket thanks Ronnie Bloom for all of the great service he has provided its residents for the past 36 years.



## Report of The Town Council

This year has been a productive year for the Town Council. We have faced many challenges and have been able to provide a stable tax rate to our citizens. Our Public Works and Fire Rescue building was completed this year. We are in the process of working to acquire what looks to be a promising site for water for the community and although we still remain in a Stage 4 for water conservation, we as a Council feel it is better to be conservative. We have contracted with Emery Garrett to do ground water exploration and also to investigate the possibility of recharging our aquifer with water from the Lamprey River. Follett's Brook is still in the permitting process and it has not yet been determined whether or not it will prove to be a future water source.

We are making progress towards the Phase II of the downtown project, which at this point is 60% engineered. We are also in the process of negotiating a Police Union Contract, which we hope will be part of the warrant articles the Citizens of Newmarket vote on this May.

Our town staff has been working hard to bring Newmarket up to speed as far as technology. They are researching some ideas that could make Newmarket a leader in Fiber Optic technology.

As the Town Council goes through the budget process this year we are keeping in mind the proposed new school and the budget that the School Board will be proposing and the affect of that on the school portion of the tax rate. We believe in being a team player and doing our part to keep the town tax rate stable. This budget process has taken a lot of time in meetings. However, the staff in town has done a great job at being conservative with their budget proposals and as I sit here and write this we will be voting on an estimated increase of only .27 cents.

It was a pleasure to welcome a brand new Town Council member this year, Jennifer Jarvis, who has proven to be an asset to our Board. We welcome her and wish her good luck with her next two years in office.

This is my last year on the Town Council and it has been truly a pleasure serving the citizens of Newmarket in the past as a Planning Board member and for the last 3 years on Town Council. I have to say that although I will miss being part of Town Government, I look forward to retiring. This has been a wonderful experience and I appreciate the faith and confidence the public has put in me. I would like to add that I have worked with many smart, dedicated people on Boards and as volunteers and town employees. Newmarket's biggest asset is its citizens and the time and effort all of you put in to making this such a phenomenal community. I can't imagine living anywhere else.

Respectfully submitted;

Lorrienne Caprioli, Chairman Newmarket Town Council

# ELECTED OFFICIALS

		<u>Term Expires</u>
<b>Town Council:</b>	<i>Lorrienne Caprioli, Chair</i>	<i>May 2006</i>
	<i>Gerry Hamel, Vice-Chair</i>	<i>May 2007</i>
	<i>Brian Hart</i>	<i>May 2008</i>
	<i>Wilfred Hamel</i>	<i>May 2008</i>
	<i>Brian Morrison</i>	<i>May 2007</i>
	<i>Dana Glennon</i>	<i>May 2006</i>
	<i>Jennifer Jarvis</i>	<i>May 2008</i>
<b>Town Moderator:</b>	<i>Doreen Howard</i>	<i>May 2006</i>
<b>Town Clerk/Tax Collector:</b>	<i>Becky Benvenuti</i>	<i>May 2006</i>
	<i>Jacene Mongeon (Deputy)</i>	
<b>Treasurer:</b>	<i>Belinda Camire</i>	<i>May 2008</i>
<b>Planning Board:</b>	<i>George Willant, Chair</i>	<i>May 2007</i>
	<i>Robert Fillion</i>	<i>May 2007</i>
	<i>Chester Jablonski</i>	<i>May 2006</i>
	<i>Leo Fillion</i>	<i>May 2006</i>
	<i>Paul Kilian, Alt.</i>	<i>May 2007</i>
	<i>Janice Rosa, Alt.</i>	<i>May 2008</i>
	<i>Robert Pruyne</i>	<i>May 2008</i>
	<i>Debbie Berger</i>	<i>May 2008</i>
	<i>Clayton Mitchell, Town Planner</i>	
	<i>Jennifer Jarvis, Town Council Rep.</i>	
<b>Trustees of Trust Fund:</b>	<i>Edward Pelczar</i>	<i>May 2006</i>
	<i>Joyce Russell</i>	<i>May 2008</i>
	<i>Nicholas Popov</i>	<i>May 2007</i>
<b>Supervisors of Checklist:</b>	<i>Madeleine St. Hilaire</i>	<i>May 2008</i>
	<i>Jane Arquette</i>	<i>May 2010</i>
	<i>Martha McNeil</i>	<i>May 2006</i>
<b>Budget Committee:</b>	<i>Leo Manseau,, Chair</i>	<i>May 2007</i>
	<i>Keith Rayeski</i>	<i>May 2007</i>
	<i>Chris Bauer</i>	<i>May 2006</i>
	<i>Eleanor Conner</i>	<i>May 2006</i>
	<i>Leo Fillion</i>	<i>May 2006</i>
	<i>Richard Shelton</i>	<i>May 2007</i>
	<i>Rod Bowles</i>	<i>May 2008</i>
	<i>William Harless</i>	<i>May 2008</i>
	<i>Chet Jablonski</i>	<i>May 2008</i>
	<i>Brian Morrison</i>	<i>Council Rep.</i>
	<i>Linda Mantegani</i>	<i>School Bd. Rep.</i>

<b>State Representatives:</b>	<i>Karl Gilbert</i>	<i>November 2006</i>
	<i>Marcia Moody</i>	<i>November 2006</i>
	<i>Dennis Abbott</i>	<i>November 2006</i>

## APPOINTED OFFICIALS

<b>Town Administrator:</b>	<i>Alphonse "Al" R. Dixon</i>	
<b>Finance Director:</b>	<i>Melodie Hodgdon</i>	
<b>Code Enforcement Officer:</b>	<i>Daniel Vincent</i>	
<b>Public Works Director:</b>	<i>Richard M. Malasky</i>	
<b>Chief of Police:</b>	<i>Kevin P. Cyr</i>	
<b>Fire Chief:</b>	<i>Richard M. Malasky</i>	
<b>Recreation Director:</b>	<i>James Hilton</i>	
<b>Welfare Administrator:</b>	<i>Susan C. Jordan</i>	
<b>Emergency Mgmt. Director:</b>	<i>Candice M. Jarosz</i>	
<b>Strafford Regional Planning Commission:</b>	<i>Alphonse "Al" R. Dixon</i>	
<b>Housing Authority:</b>	<i>Ernest A. Clark, II, Director</i>	
	<i>Walter Schultz</i>	<i>May 2008</i>
	<i>Joyce Russell</i>	<i>May 2007</i>
	<i>Wendy Monroe</i>	<i>May 2006</i>
	<i>Cindy Lavigne</i>	<i>May 2005</i>
	<i>Debbie Bonnell</i>	<i>May 2009</i>
<b>Trustees of the Library:</b>	<i>C. Isabel Donovan</i>	<i>May 2008</i>
	<i>L. Forbes Getchell (elected)</i>	<i>May 2006</i>
	<i>Lola Tourigny</i>	<i>May 2007</i>
	<i>Joan DeYoero</i>	<i>May 2006</i>
<b>Zoning Board of Adjustment:</b>	<i>Leo Fillion, Chair</i>	<i>May 2007</i>
	<i>Gil Lang, Vice Chair</i>	<i>May 2006</i>
	<i>Richard Shelton</i>	<i>May 2008</i>
	<i>Richard Bowen</i>	<i>May 2007</i>
	<i>Steven Szucs, Alt.</i>	<i>May 2007</i>

**Personnel Advisory Board:**

*Herbert R. Dalrymple*  
*Allen (Mike) Vlodica*

**Conservation Commission:**

<i>Wilfred Hamel, Chair</i>	<i>May 2008</i>
<i>Herbert Dalrymple, VC</i>	<i>May 2007</i>
<i>Fred Pearson</i>	<i>May 2007</i>
<i>Bruce Fecteau</i>	<i>May 2007</i>
<i>Rose-Anne Kwaks</i>	<i>May 2006</i>
<i>Robert Pruyne, Jr.</i>	<i>May 2006</i>
<i>George Hilton</i>	<i>May 2008</i>
<i>John Puchlopek, Alt.</i>	<i>May 2008</i>
<i>Richard Schanda, Alt.</i>	<i>May 2007</i>
<i>Don Archambeault, Alt.</i>	<i>May 2007</i>
<i>Kurt Dorsey, Alt.</i>	<i>May 2009</i>
<i>Elizabeth Corwin Dudley, Alt.</i>	<i>May 2009</i>
<i>Wilfred Hamel Council Rep.</i>	
<i>Robert Pruyne, Plan. Board Rep.</i>	

**Highway Public Safety Committee:**

*Alphonse R. Dixon, Town Administrator*  
*Richard Malasky, Public Works Director*  
*Kevin Cyr, Police Chief*  
*Richard Malasky, Fire Chief*  
*Robert Daigle, Citizen*  
*Wilfred Hamel, Council Rep*  
*Gerry Hamel, Council Rep*  
*Kathleen Murphy, School Superintendent*  
*Daniel Vincent, Ex Officio*  
*Clayton Mitchell, Ex Officio*

## **Newmarket Police Department 2005 Annual Report**

In 2005, the Newmarket Police Department answered 21,649 calls for service, investigated 109 reportable motor vehicle accidents, affected 310 custodial arrests and conducted 264 criminal investigations. While the statistical numbers fluctuate from year to year, we are seeing an increasing demand for police and dispatch services for the Town of Newmarket and the area communities we dispatch for.

2005 was a year of transition for the Newmarket Police Department. In January we experienced the loss of Officer Jason Smith, who left the department for a supervisory position in another agency. In July, Lt. Scott Carline and Officer Gregory Jordan relocated to another agency out of State. In May Karen Malasky resigned from our communications division. We wish them all the best in their new endeavors.

Officer Wayne Stevens returned to us in August after a stint with the New Hampshire Highway Patrol. In addition Officer Dale Robeck, Officer Tara Gray and Dispatcher Steve O'Brien have joined the department. We're excited to add these new members to the NPD team.

In addition to our new members, several promotions took place during the past year. In February, Kevin Cyr was promoted to Chief of Police. Sergeant Jeffrey Simes and Master Detective Kyle True were promoted to the rank of Lieutenant. Tara Tucker was promoted to the rank of Sergeant and Jeremy Hankin was promoted to the rank of Master Officer.

Despite being short staffed during the patrol vacancies, the department successfully handled several high profile investigations during 2005. I want to publicly extend my thanks to the officers and dispatchers who put in the long hours necessary to complete these investigations and cover all the shifts to ensure that the public saw no gap in services.

Lt. Kyle True received national recognition from the US Justice Department for his work in the drug enforcement area while being assigned to the NH Attorney General's Drug Task Force. Lt. True was one of only two local police officers in the northeast to receive this recognition. We are extremely proud of his contribution to this important effort.

Our "Project Good Morning" program continues to see an increase in the number of people who have requested this service. If you know of an infirmed or elderly member of the community who could benefit from this please contact Lisa Simes at the dispatch center for further information.

In the upcoming months we plan to offer a Citizens Police Academy, where we invited members of the community to come in and learn more about your police department and the issues and challenges we face on a daily basis. Please watch for future announcements if you are interested.

We want to thank the members of the community for the support we receive on a daily basis. We remain committed to providing quality police services to our residents. Please do not hesitate to contact us at any time.

Respectfully Submitted,

Kevin P. Cyr  
Chief of Police

### **CALLS FOR SERVICE – 2005**

Newmarket Police	8970
Newmarket Fire & Rescue	745
Stratham Police	7433
Stratham Fire & Rescue	441
Newfields Police	3487
Newfields Fire & Rescue	124
Nottingham Fire & Rescue	449

## NEWMARKET FIRE & RESCUE

This past year the Department responded to 836 calls, which is an increase of 5% over last year. This represents our 4<sup>th</sup> straight year with an increase in call volume.

There were 575 medical calls and 261 fire calls. The following is a break down of the various fire incidents:

Fire Alarm Activations	89
Miscellaneous	46
Motor Vehicle Accidents	44
Wires down	16
Furnace Problems	14
Propane smell / leak	14
Smoke in the building	11
Water in basement / leak	11
Carbon Monoxide	4
Mutual Aid	4
Structure Fires	3
Oil spill / leak	3
Cooking Fires	2

The Department currently has 47 members with 14 new members joining the Department in 2005. John Wiswell has become a member of our Department as Chaplain. He has been an asset to our Department and the residents that we serve.

In May 2005, our Department lost a very dedicated member, Robert Dupont. Bob's dedication to his family, department and community, serves as an example for all of us. He is sadly missed by all of us.

In 2005 we changed the procedure for obtaining a burn permit. To obtain a burn permit, residents must come to the fire station on either Saturday or Sunday between 5 pm and 6 pm to receive a permit. After a permit is issued, residents must still contact Newmarket Dispatch when they are going to burn.

A new ambulance has been ordered and should be in service sometime in February. This will replace our oldest ambulance, which is a 1992. A new Tanker has also been ordered and should arrive in April. This will replace Engine 3, which is a 1985, 2-man cab and only carries 1400 gallons of water. The new tanker is a 6-man cab and will carry 2500 gallons of water. This is beneficial to the town and the residents because it will help increase our ISO rating.

To learn more about the Newmarket Fire & Rescue visit our website at **[www.NewmarketFire.com](http://www.NewmarketFire.com)**.

Lastly, I'd like to thank everyone who helps to support the Department throughout the year. If you have any questions or concerns, please contact the Department at 659-3334.

Respectfully submitted,

Rick Malasky, Fire Chief

## DEPARTMENT OF BUILDING SAFETY

There were 25 permits for single-family homes and condominium units in 2005. The number of single-family homes was almost the same as last year, with 13 single-family homes being built this year and 12 last year, but the number of condominiums dropped from 35 units to 12 units. The number of additions and alterations to homes also dropped from 58 to 30. There were 7 commercial alterations, which included the remodeling of existing buildings in the Newmarket Industrial Park, an addition to The Pines assisted living facility, additions and renovations at Lamprey Health Center, and some other smaller projects.

### Year-to-Year Comparison (not including plumbing/electrical permits)

	Building Permits	Single Family (includes condo units)	Fees	Value
2005	155	25	120,550	15,408,415
2004	203	47	54,545	12,726,415
2003	219	45	97,042	18,429,658
2002	231	87	39,716	12,756,832
2001	259	114	46,547	18,326,903
2000	198	42	16,867	6,957,900
1999	195	62	40,296	9,655,221
1998	188	61	32,460	11,833,432
1997	152	27	24,304	5,985,418
1996	105	22	10,640	2,456,900
1995	207	35	18,820	5,036,651
1994	109	26	12,390	4,723,745

### Building Permits by Type 2005

Type	Number Issued
Single Family	13
Condos	5 (12 units)
Accessory Apartments	0
Multi-family	2-57 units-elderly housing & 24 units-apt bldg
Garages/sheds	19
Additions/Alterations	30
Commercial/additions & alterations	7
Swimming pools	1
Demolitions	4
Mobile Homes	4
Miscellaneous	<u>70</u>
Total	155



I recommend that you allow at least three weeks for the approval of a building permit. Although I do my best to get these through the review process as quickly as possible, there are times when I have many other permit applications on my desk ahead of yours for review. With trying to review these plans, keep a busy inspection schedule, investigate complaints, and serve as Health Officer and Zoning Administrator, it may take that long before approval is given. Other circumstances, such as requiring further information from you on your plans could occur, which would also cause a delay in your approval. Be sure to allow time for these situations when applying for a permit to avoid getting into a time bind with your project.

Please remember that inspections are required for certain stages of your project. As the homeowner, you should make sure that your contractor is getting the proper building permits and that the accompanying inspections are being done. The building codes, upon which we base those inspections, are in place to protect the lives of you and your family members.

If you are planning a building or remodeling project, I would be happy to sit down with you and go over your plans, review building codes, and answer any questions you may have. Please call ahead for an appointment, at least 24 hours in advance, as my schedule fills up very quickly.

Respectfully submitted,  
Daniel Vincent  
Building Official

## **ASSESSING DEPARTMENT**

The Town of Newmarket has experienced tremendous growth over the past few years. Homes (five years old or less) comprise nearly 20% of the Town. Lot values, on average, have doubled from those of five years ago. Currently less than 10% of parcels are vacant, however, they still comprise nearly half of the land mass in Town. The average house, with site, is assessed at approximately \$265,000 and has a market value close to \$300,000.

Last year only minor adjustments were made. The real estate market has showed signs of slowing. If there are value adjustments to be made, they most likely will affect the land component only. At any rate, the Town will continue to monitor the real estate market and compare sales with our assessments. We will then make adjustments if warranted.

**CERTIFICATION:** The Town of Newmarket has recently passed State Certification. The State continues to audit our files to ensure compliance with statutes and regulations. As a result, the Town may require additional evidence and/or data as it pertains to exemptions, veteran credits, and current use.

**VERIFICATION:** For State Certification purposes, the Assessor's Office plans to visit all properties at least once every five years. The office is committed to 100% accuracy of our records. Although a difficult task, we feel that this verification process does go a long way towards achieving this goal. For year 2006, visits will be concentrated in the mobile home parks and condominium complexes.

**REVALUATION:** The State is also requiring that assessments be revised at least once every five years to reflect fair market value. As taxpayers know, the Assessor's Office has taken a proactive approach to prepare for this final certification audit. During the past few years, certain revisions have been made in preparation of this certification. These revisions minimize the impact of any final revaluation.

**EQUITY:** State statutes require that the Assessor review the assessment rolls every year to ensure equity. All properties should be proportionately assessed so that no individual pays any more or less than their share of the tax burden. As a result, the Assessor may adjust values of different types, classes or properties when significant differences exist.

**ASSESSMENT RATIO:** As of April 2004, properties were assessed at approximately 95% of their fair market value. As of last year, 2005, the exact ratio is not yet known. The State Department of Revenue is currently doing a sales ratio analysis with results not expected until March. Those wishing to know the new ratio may call our office anytime after April 1, 2006. (NOTE: We expect a ratio at or around 85-90%)

**TAX RATE:** The year 2005 tax rate was \$20.39 per thousand of assessed value.

**EFFECTIVE TAX RATE:** This rate reflects an approximate true market value.

Tax Year	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Actual Tax Rate	20.39	19.07	22.94	24.20	31.64	30.61
Effective Tax Rate	17.75	17.98	18.12	19.48	21.20	24.18

*(Based on 100% of Value)*

*\*Taxes to Value Ratio* 1.77% 1.79% 1.81% 1.95% 2.12% 2.42%

NOTE: The percentage of Tax to the property's real market value has diminished over the last six (6) years.

\*This ratio reflects an approximate amount that a taxpayer pays in relation to the full market value of their property ~ i.e. last year, in 2005, a property with a market worth of \$250,000 paid approximately 1.8% of that value towards taxes or, in this case \$4,500 ( $250,000 \times .018$ ). This ratio is an average; most assessments will typically vary within 10%.

**ABATEMENT REQUIREMENTS:** Legally, a taxpayer can challenge the assessment each year and has until March 1<sup>st</sup> following the final tax bill to challenge in writing or, preferably, file an official abatement form (available at the Tax Collector's Office). Requirements are explained on the form.

**EXEMPTIONS:** Property owners may be eligible for certain exemptions on their property. If you are elderly, disabled, blind, a veteran, veteran's widow or unable to pay taxes due to poverty or other good cause, you may be eligible for tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing Office at 659-3073. Criteria for all exemptions and credits can be viewed on our Town website [www.newmarketnh.gov](http://www.newmarketnh.gov) - see Assessing Department link

**PUBLIC RELATIONS:** Any taxpayer having assessment questions may contact the Assessing Administrative Assistant, Donna Dugal, at the Town Clerk's Office. Taxpayers wishing to see the Assessor can make appointments through the Administrative Assistant at 659-3073, ext. 106, or email [ddugal@newmarketnh.gov](mailto:ddugal@newmarketnh.gov). Also, taxpayers may review their assessment "online" through the internet by accessing [www.visionappraisal.com](http://www.visionappraisal.com). Please keep in mind that values are periodically updated.

**TRIVIA:** Effect on Tax Rate

- ~ Approximately \$685,000 of additional expenditures will raise the tax rate approximately \$1.00 per thousand.
- ~ Taxpayers, on average, pay taxes based on approximately 2.0% of their fair market value.

For example, \$100,000 property = \$2,000 in taxes on average  
\$200,000 property = \$4,000, etc.

## **PUBLIC WORKS DEPARTMENT**

The year began with a very long and snowy winter which kept the department very busy plowing and hauling snow away from the downtown. Newmarket recorded 105 inches of snow from January to March.

At the beginning of spring, we began hauling gravel into Folletts Brook. The widening of the road was done to allow well drilling trucks into this area in hopes of finding additional water source for the town. The wells didn't produce high quantities of water, but this is still being looked at as a possible source.

The following roads were paved and some were reclaimed: Beatrice Lane, Candice Lane, Shady Lane, Raymond Lane, Joy Farm Lane, Schanda Drive, Turkey Ridge, Stanorm Drive, Water Street, Maple Street, Moonlight Drive, Salmon Street, Lafayette Avenue, Durell Drive, Huckins Drive, Colonial Drive, Creighton Street, Mount Pleasant Street Prescott Street and Short Street. Bell & Flynn, of Stratham NH was the contractor for this year's paving program.

The Department constructed a new Municipal Parking Lot off Railroad Street and the Water Street Municipal parking lot was also paved. The sidewalk on Elm Street was totally reconstructed from the railroad crossing to Nichols Avenue. This was a long awaited project for many residents. I would like to thank you all for your cooperation. This project will be completed come spring.

The Leo Landroche ball field was regraded and sod was put down in the infield. This was made possible by a very generous Newmarket resident. CGH Excavating assisted the department with completing this project.

Bestway Disposal Services, Inc. of Epping NH continues to collect our solid waste and recyclables. Should residents have questions, Bestway's phone number is 778-2116. Curbside recycling increased from 800 tons in 2004 to 812 tons in 2005. Pay-per-bag increased from 846 tons in 2004 to 921 tons in 2005.

The Water Division up graded the water main on Water Street from a 4-inch to an 8-inch main and installed a new fire hydrant at the boat ramp, which will increase fire protection for this area.

The sewer main was extended on Route 152 from the Moonlight Bridge to the new Senior Housing Project. A new pump station was also constructed as a part of these improvements. J. Parker & Daughters Construction, Inc. of Pittsfield, NH was the contractor for this project.

Should you have questions or concerns please contact the Department at 659-3093.

Respectfully submitted,

Rick Malasky  
Director of Public Works

## **REPORT OF THE RECREATION DEPARTMENT**

Few communities of our size can offer the recreational diversity found in Newmarket. Whether for relaxation, competition or health reasons, all ages can find a recreational outlet throughout the year. After receiving the Willie Shellnut state award for "innovative programming" for the second year in a row from the State of New Hampshire Recreation and Parks Association, we feel we've earned the right to be considered a leader in the field of programming. It is our wish that our town residents read what their recreation department has accomplished in their community in the year 2005. *By going the extra Smile we are committed, as you will read below, to REC Your Day!*

### **REC the Town of Newmarket by Adopting the 10 Year Recreation Master Plan**

The Town Council voted in 2003 to hire a consultant to put together a Master Plan with Land Futures Inc., Nordic Group, and McFarland. We received many responses from a random survey sent out to residents which helped us in determining the needs and wants for the Town for Newmarket regarding recreation outlets, assisting us in pinpointing the future of Newmarket Recreation. Since that time, the total plan was rolled out in February of 2005 and adopted by the following: the Town Council, the Planning Board, the School Board, Open Space and the Conservation Committee. We're excited to report that the plan is now under way and will serve as a model to follow over the next 10 years.

### **REC our Senior Citizens Day with a New Senior Activities Center**

The big news for the seniors this past year has been the addition of a future senior activities center located on Terrace Drive (the old ambulance building behind the police station). We hope to have the entire building renovated in the year 2006 along with a part time senior recreation coordinator. This was only made possible through the Newmarket Housing Authority's cooperation and support. Our overnight trips with Collette Tours are still popular getaway trips for our seniors. This past year some of seniors traveled to Branson, MO, while others chose the Canadian Rockies Railway trip. Last summer we sent out our first Sunrise Sunset Senior Summer Activities brochure, which we hope will be expanded to a year round planning agenda once the senior center is up and running.

### **REC the Pre-Teens and Teens of Newmarket in the Club Chameleon Way**

We're very pleased to announce that Club Chameleon, Newmarket's answer to teen wilderness adventure, keeps growing and growing. Each month this non-profit program runs a different outdoor weekend experience for approximately 20 teens and 10 staff for a 3-day, 2-night adventure. At the end of 2005 we had over 140 teens registered in the program and have taken as many as 19 different adventures including such trips as: kayaking, mountain biking, hiking, horseback riding, snowshoeing, and mountain climbing. We're very happy to report that within this past year Club Chameleon has achieved and has been recognized in the following areas: we added 20 kayaks, 20 mountain bikes, and a cargo van to the equipment line up. A new 20' x 40' foot storage facility located adjacent to the Community Center was built to accommodate all the various outdoor equipment. To commemorate this volunteer construction effort, we'll be hosting a Spring Ribbon Cutting Ceremony and Open House on Friday, May 12, 2006 at 6:00 pm. All residents are invited to join in the festivities! Club Chameleon was also a featured educational session at the 2005 National Recreation and Parks Association (NRPA) Annual Conference in San Antonio, TX. In addition, (as mentioned in the opening paragraph) the program was awarded the 2005 New Hampshire State Recreation and Park Association's (NHRPA) prestigious Willie Shellnut Award for excellence in programming. We would also like to report that Club Chameleon has made great strides in the past year toward incorporating an all-inclusive teen wilderness program as well as being in the developmental phases of *The Chameleon Connection*, a one on one mentoring program with the athletes of the University of New Hampshire. Club Chameleon receives numerous funds and in kind materials from both private and corporate organizations. If you would like more information on this awesome program or would like to donate and/or contribute in some way to this worthwhile cause, please call the Recreation Dept or log onto [www.clubchameleon.org](http://www.clubchameleon.org).

## **REC our Newmarket Baseball Fans with a Field of Dreams!**

For those of you who haven't been by the Leo Landroche Field, you're in for a baseball treat. We invite you to come down and see Newmarket's new *Field of Dreams*! Thanks to a generous donation we received last fall, we were able to convert the infield (A FIELD) into a regulation baseball field, complete with a grass infield and state of the art baselines using *Turf*.

## **REC every Newmarket Residents Day in our Seasonal Special Events Way**

The following will be a brief RECap of the "Traditional and Favorite" special events we hold every year, in addition to a few new ones! We started the year rolling out the *Red Carpet* for our annual Daddy Daughter Date Night with a Razzle and Dazzle Hollywood theme for the 330 Little Starlets and Dads. Unfortunately, the weather didn't warm up fast enough for a very green Easter Egg Hunt with over 400 children hunting for Easter eggs in the snow. Moving on to summer, we stocked over 750 rainbow trout and brook trout in Herb Richmond's Pond in partnership with the Conservation Committee for the town's Annual Fishing Derby. As always, kids with fishing poles arrived as early as 6:30 in the morning just waiting to lure a few fish out of the pond. We got up close and "scary" this past FALL as we hosted three Halloween themed events. First came the annual *Spooky Sleepover* where over 60 kids were invited to stay the night in our Haunted Community Center. Next came the even scarier *Fractured Fairy Tales* Terror Trail Walk in the woods at the Piscassic Street Park & Conservation Area. The next day we held our annual Halloween Haunt & Costume Parade. In November, we hosted our first *Family Gobble Wobble Sports* night under the lights in conjunction with our annual Pumpkin Launch. If you haven't heard, the Newmarket Boy Scouts designed a 15' high launcher that shot a pumpkin over 100 yards! With the success of our 2005 Daddy Daughter theme, we decided to go Hollywood again for our annual Mom & Son Dance. The 2005 Season of Giving started again with the Annual *Giving Tree* during the Town Tree Lighting Ceremony. Finishing up the year, we would like to thank Santa Claus for taking time out of his December schedule to visit at our Annual Christmas Party, which is always held in December.

## **REC Newmarket Kids with a 2005 PLAYWHATYAWANNAPLAY Summer Theme**

The empowerment of play was encouraged and accomplished with last summer's camp theme, giving campers an opportunity to make up their own special event games, many of which were added to our special event agenda. Parents continue to give us rave reviews on our summer camp program telling us their kids just can't get enough of our creative special events, field trips, and sports & game activities and, of course, the awesome staff. Another kudos for our program was our continued success with "inclusion in camp." Once again we hired a friendship facilitator who helps bridge social gaps between children to make sure that all children were supported during camp to give them the best experience that we possibly could. Due to the increasing popularity of our summer program, our registration numbers capped again this year at a total of 420 campers from preschool age children on up to 9th grade. This number includes our Little "Rec"tile Preschool Summer Camp for ages 3-5, our regular 1<sup>st</sup> Rec from the Sun Adventure Camp for 1<sup>st</sup> - 6<sup>th</sup> grade, and our increasingly popular TEEN T.U.R.F. (The Ultimate Recreational "F"enomenon) Camp geared for 7<sup>th</sup> - 9<sup>th</sup> graders. Registration for any of our summer camp programs start on March 1<sup>st</sup> for Newmarket residents.

## **REC the Tax Payers Day by making our 2005 Revenue Goals**

With the expansion in programming and the increased attendance numbers in our very popular summer camp program, we were especially excited to announce that we brought in over \$187,00 in revenue for the Town of Newmarket in the 2004/2005 fiscal year! This increase in revenue helps to keep stable your recreation tax spending dollars and still allows growth.

## **REC our Residents Year, with growing Seasonal Recreation Programming**

Due to the overwhelming success of our T-ball program last spring for 5 & 6 year olds, we will now be adding 2 more teams to accommodate the number of children registered in the program! Last fall our Flag Football league even added a travel team for the 5<sup>th</sup> through 9<sup>th</sup> grade level. Also in 2005, we added a Tuesday / Thursday block to our Preschool Playgroup for 3 and 4 year olds, which makes us able to offer Preschool Playgroup 5 days a week! Due to popular demand, our most innovative after school program added to our line up for 2005 was our Silly Scientists & Crazy Chemist Class. We've learned that our kids loved the OOZE & GOO so much that we had to create *Silly Scientist Formula 2* for 2006!

## **REC our Recreational Residents with Packer Falls Field and Trails Complex**

In 2005 we were awarded a \$100,000 matching LAND WATER CONSERVATION FUND (LWCF) grant. This grant will be used to build one regulation size soccer field and several walking trails.

**We're here to REC your Day in "EVERY" way** by inviting each and every resident of Newmarket to participate and enjoy themselves in Newmarket Recreation activities! In addition, we would like to welcome Zach Mahon to our annual staff line up!

<i>Jim Hilton</i>	<i>Aimee Gigandet</i>	<i>Anneliese Fisher</i>	<i>Katie Yeaton</i>	<i>Zach Mahon</i>
Director	Asst. Director	Operations Manager	Front Desk	Programmer

## **2006 NEWMARKET RECREATION SPECIAL EVENTS SCHEDULE**

Due to space we are unable to list all our programs, however, we did do a full resident mailing with our 2006 brochure to all residents. If you did not receive one via the mail then we encourage you to come down to the Recreation Department, located in the Community Center on 1 Terrace Drive, and pick up our newest Winter/Spring 2006 activity brochure. For those of you who have just moved to Newmarket and are unfamiliar with some of our annual special events, you will find a calendar of our most "popular" events for the upcoming year 2006 below:

JANUARY	Winter Enrichment Classes begin (pick up brochure)
FEBRUARY	Daddy Daughter Date Night on 2/9, Ice Show on 2/24
MARCH	Spring enrichment classes begin (pick up brochure) Pre-registration for our Summer Camp 3/1, T.R.L. Fifth Grade Dance on 3/24
APRIL:	Blue Man Group Trip 4/9, Annual Easter Egg Hunt 4/15
MAY	Community Garden begins, Hershey Track and Field practice begins
JUNE	Summer enrichment classes begin (pick up flyers) Annual Fishing Derby on 6/17 <i>First Rec from the Sun Summer Adventure Day Camp</i> (8 wk program) starts 6/28
JULY	<i>Play Soccer Camp</i> 7/10-14, <i>Seacoast United Soccer Camp</i> July 31 - 8/4, <i>Nellie Soccer Camp</i> 8/7-11, <i>Drive In at the Movies</i> 8/14, <i>End of Camp</i> 8/18
SEPTEMBER:	Fall enrichment classes begin (pick up brochure) <i>Little "Rec"tiles Preschool Playgroup</i> school term begins 9/11
OCTOBER:	Terror Trail on 10/27, Annual <i>Halloween Haunt</i> on 10/28
NOVEMBER:	Mother & Son Dance 11/9, Flag Football Super Bowl Tailgate Party on TBA Gobble Wobble Sports Feast TBA
DECEMBER:	Annual Giving Tree on 12/2, Annual Christmas Party on 12/16

### *Recreation Mission Statement:*

*By going the Extra Smile, We hope to REC your Day! This new mission statement of the Newmarket Recreation Department is not just a catch phrase but also a culture that we seek to develop within the community. We want to make your day, be it with fast and friendly service, knowledgeable advice or a listening ear. The families of Newmarket expect and deserve a place that meets the needs of a small town and close-knit community. We will strive to get to know you and your families in order to better serve you in any way we can. The Newmarket Recreation Department has always been your destination for all types of exciting activities, special trips, and seasonal fun but we now wish to expand our role in the community. We feel we are not just a business or a community center, but an extension of the small town ethic, trying to provide you with friendly and accommodating service. We are your home away from home, a true recreation center for the town of Newmarket!*

## ORDINANCES ADOPTED IN 2005

Ordinance #	Regarding	Introduction	Public Hearing	2nd Reading	Final Action
2005-01	Building and Housing Building Fees International Existing Building Code	Was not Introduced			
2005-02	Flood Plain Protection Overlay District Adoption of Latest FIRM Maps	January 5	February 16	February 16	February 16
2005-03	Amendment to Ordinance #2004-06 Establishment of a Capital Improvement Plan Committee – Relating to the Decrease in the Capital Improvement Plan Committee Membership	January 19	February 2	February 2	February 2
2005-04	Cemetery Trustee Committee	March 16	April 6	May 4	May 4
2005-05	Disposal of Solid Waste Including Curbside Pick-Up	Was not Introduced			
2005-06	Regulation of Dogs	June 1	June 1	July 6	July 6
2005-07	Increase in Membership of Cemetery Trustee Committee	July 6	August 3	August 3	August 3
2005-08	Decrease Membership of Veterans Memorial Trust Committee	July 6	August 3	August 3	August 3
2005-09	Emergency Management	July 6	August 17	August 17	August 17
2005-10	Urban Service Boundary	Did Not Pass			
2005-11	Amendment to Municipal Parking Lot of the Municipal Code	November 2	December 7	December 7	December 7



## NEWMARKET PUBLIC LIBRARY

The past year has again, been a busy and productive one for the library staff and trustees. The entire collection of circulating library materials has been bar-coded. All library patrons have been issued bar-coded library cards. The TLC circulation and cataloging system has proved to be a good match for our requirements and expectations. There are five computer terminals with internet access, which are in constant use. Wireless access is most recently available. Programs for preschool children were held weekly with good attendance.

The "Camp Wanna Read" summer reading program met weekly during the summer vacation for kindergarten and elementary school age children. Thanks to the many volunteers who helped with these programs.

Thanks again to the Newmarket Gardeners and the Public Works Department for their care of the walks and grounds.

The elevator, which was donated anonymously, is now operational, allowing access to the basement level. Many thanks to this community minded benefactor. Thanks also for the many generous donations we receive through out the year. A special thank you to all our library patrons who have patiently worked with us as we have accomplished the goal of automating our one hundred and twenty one year old library.

Respectfully Submitted,  
Sharon H. Kidney  
Library Director

### Circulation transactions by borrower for type for 2005:

Juvenile:	972
Adult Patrons:	22,396
Out-of-town	781
Interlibrary Loan	<u>1098</u>
Total	25,247

New patrons added in 2005: 980

Materials borrowed from other NH libraries: 1041

## **Conservation Commission**

The Conservation Commission was quite busy in 2005, busier than most years in recent history. The Conservation Commission, like many of the other groups in town, commits a considerable amount of time and effort on many projects. A lot of what we do is not seen or heard about; we just hope we are making a positive difference in the town.

The Commission learned a lot this year with many informative talks about many things. We had UNH Cooperative Extension come and show us about how to contain and remove invasive species in town, specifically on some of our conservation lands. We had NH OEP show us how to do the site monitoring and stewardship of our conservation land. We had Municipal Pest Management Services teach us about pest control on our land. The Commission had representatives at the "Saving Special Places" conference learning about many conservation topics. We hope to continue our learning in the upcoming year.

In 2005 the Conservation Commission gave to a lot of people and projects this year. We gave \$5,000 to the Great Bay Partnership, who is known for protecting many properties around Great Bay, including Lubberland Creek. We donated \$30,000 to the Piscassic Greenway project, an effort to conserve approximately 330 acres from development. The Greenway will connect a 2000-acre greenway that runs from Durham, Lee into Newmarket and south all the way to Exeter. Approximately 30 acres of the Greenway are in Newmarket. The CC was a large partner in the Nostrom Farm acquisition. Our Town Planner, Clay Mitchell, worked for more than a year with the Nostrom family to acquire an easement to keep the Nostrom farm protected, while maintaining it as a working farm in the future. The Commission donated \$75,000 to the Nostrom farm project. The Conservation Commission continued its annual contribution to the Annual fishing derby at the Richmond pond. The derby was again successful due to the hard year round work of the volunteers. Richie Shelton reports that close to 250 kids enjoyed their day at the derby this year. This year saw some of the biggest fish the derby has ever seen, making this one of the biggest derbies yet and there was no shortage of prizes. Boat rides on the Lamprey are always one of our most sought after events of the year. We were surprised to have over 200 people line up to cruise the Lamprey this year as part of the Heritage Festival.

The Conservation Commission was fortunate this year to receive from so many. We were very fortunate to be the recipient of three Eagle Scout projects this year. It started early in the year as Zak Adamczyk built us a bridge over some wetlands at Wiggin Farm in January. The Boy Scouts continued to help us as Andy Clapp built and installed many wood duck boxes on several conservation lands. The Boy Scouts continued to the end of the year with Craig DeMello putting the finishing touches on a trail network he designed, cut and posted at Wiggin farm. Craig's trail was tied to the parking lot using Zak's bridge. The Commission is told there will be some other boy scouts working on projects to benefit us in the upcoming year too. The Commission had a wonderful dedication of our new Richard Schanda Riverfront Park. There were donations to this park from all over the state. We were able to install a granite bench and a flag at the park. The

Conservation Commission was the recipient of a crane statue for the Schanda Park. This year through the hard work of Ellen Snyder, the Conservation Commission was awarded a "Moose Plate" grant. The grant was for \$4,925 and is for the Wiggin farm property, and was sponsored by New Hampshire State Conservation Committee. The Commission was given a sign for one of our conservation lands; the sign was placed at Heron Point.

We were busy with many of our own projects. We again sold composter bins/rain barrels. We formed a new Land Management and Stewardship sub-committee. The sub-committee will be responsible for the stewardship of the Towns' quickly growing conservation land base. They will do the yearly monitoring and maintenance of the properties. We established our website and plan to update it and add much more content in the very near future. Our website can be accessed at [www.newmarketconservation.org](http://www.newmarketconservation.org) We reviewed many applications and spent a lot of time maintaining our current lands. We also spent time working on new packets for the town conservation lands. The packets should be ready in the upcoming year. We are working on a listing of bird species found in Newmarket, 156 at last count. We have welcomed three (3) new members, Don Archambeault, Elizabeth Corwin Dudley, Kurk Dorsey and new recording secretary Pauline Bisson.

I would like to thank all the members and all of those who helped us throughout this past year. I look forward to continuing to work with you all in the future.

Respectfully,

Wilfred Hamel, Chairman

## **NEWMARKET OPEN SPACE COMMISSION**

### **Annual Report 2005**

In May 2002, Newmarket residents voted overwhelmingly in support of a \$2 million bond for the acquisition of land to protect the town's rural character and natural resources and to provide land for outdoor recreation, including athletic fields, or other public purposes. The Town Council established the Open Space Commission (OSC) in 2002 and charged it with identifying and negotiating the acquisition of land and conservation easements for open space, athletic fields and other public purposes. The OSC is working with interested landowners to acquire lands or conservation easements to benefit current and future residents of Newmarket. The Commission has nine members with staggered three-year terms. It has a representative from the Town Council, Planning Board, Budget Committee, and Conservation Commission, and five additional at-large members. The membership of the 2005 Commission was Bill Arcieri, Hunter Brownlie (Vice-Chair), Brian Hart and Brian Morrison (Council Rep.), Drew Kiefaber (Chair), Rob Pruyne (Conservation Commission Rep.), Andrew Share (Secretary), Richard Shelton (Budget Committee Rep.), Ellen Snyder and George Willant (Planning Board).

In 2005, the Open Space Commission completed its fourth land conservation project. A family on Neal Mill Road is placing a conservation easement on their 40 acres. The easement prevents residential and commercial development in perpetuity, while the land remains in private ownership and open to public for walking and fishing. This property has 1,200 feet of frontage on both sides of the Piscassic River, a former and potential future surface water source. The easement protects public and private drinking water, supports wildlife habitat, in addition to allowing some public access.

The Town purchased the conservation easement for \$275,000. This was a generous 'bargain sale', as the conservation easement was appraised at more than \$400,000. The Great Bay Resource Protection Partnership contributed \$100,000 for the easement and project costs, with the remainder coming from the Newmarket Public Water Supply Land Protection Fund. The Town holds the easement. Representatives of the Town will visit the property annually and conduct monitoring to ensure that the owner is meeting the terms of the conservation easement.

The OSC worked with the Recreation Department to acquire properties in the vicinity of Follett's Brook for recreation, athletic fields and surface water source protection. Three parcels were purchased. Due to extensive wetlands and access issues, the current plan for these lands is to have one active recreation field, and a trail network that will connect to the Piscassic River – Loiselle Conservation Area. Additional active recreational field space is still needed; the OSC will continue to work with the Recreation Department and School system to address this need.

In early 2006 the Town will complete the purchase of a conservation easement on the Nostrom Farm, the last active agricultural property in town. The easement prevents residential and commercial development on 68 acres in perpetuity, while the land remains in private ownership and will remain an active farm. This too was a 'bargain sale' with an easement cost of \$542,500 and an appraised value of \$580,000. The funding for this easement is as follows: \$175,000 from Town funds (Conservation Commission and Open Space bond), \$212,500 from the Farmland

Protection Grant Program and \$155,000 from the Great Bay Resource Protection Partnership. The number of funding partners and their contribution sizes indicate the interest in this project.

Since its inception, the OSC has facilitated the protection of properties in partnership with the Conservation Commission (CC) and state and federal funding partners. The OSC and CC are working together on public use and habitat management plans, trails, parking areas, and information kiosks for the conservation lands.

The public, including interested landowners, are welcome to attend the OSC meetings held in the Town Hall the 2<sup>nd</sup> Monday of each month at 7 PM. Discussions with landowners interested in conserving their land are kept confidential until there is a mutual agreement to proceed with an acquisition.

Respectfully submitted by Drew Kiefaber, Open Space Commission Chair

BARRINGTON  
BROOKFIELD  
DOVER  
DURHAM  
FARMINGTON  
LEE  
MADBURY  
MIDDLETON  
MILTON



NEW DURHAM  
NEWMARKET  
NORTHWOOD  
NOTTINGHAM  
ROCHESTER  
ROLLINSFORD  
SOMERSWORTH  
STRAFFORD  
WAKEFIELD

## **Strafford Regional Planning Commission**

Strafford Regional Planning Commission (SRPC), a political subdivision of the State of New Hampshire, serves in an advisory role to its eighteen member municipalities. We provide professional planning services to officials, boards, and citizens to manage growth and facilitate collaborative efforts.

SRPC's professional staff offer a range of planning services in transportation, land use, conservation, natural resources, economic development, downtown revitalization, and geographic information systems (GIS) mapping and analysis. These services are available in customized modes to meet the diverse needs of the volunteers who are the foundation of communities. Educational outreach occurs in the form of our website, newsletter, *How To Guides*, *Fact Sheets*, workshops, forums, and personalized training.

In 2005 SRPC worked on these regional issues: adoption of regional policies and strategies on transportation, growth management, land use, and community design; adoption of municipal conservation and cluster development subdivision ordinances; water quantity and quality; wastewater and septage; workforce housing; land conservation; regional transportation long range plan and state Ten Year Plan; implementation of a new travel demand model; air quality conformity for new 8 hour ozone standards; coordination of transit services between rail and bus; integration of transportation and land use planning through access management; and completion of 135 traffic counts and road inventories for seven communities.

Services provided to all municipalities in 2005 included: local match to federal coastal and transportation funds for local and regional planning and construction projects, Census and GIS data and mapping, NH Land Use planning books, websites for SRPC and the Seacoast Metropolitan (Transportation) Planning Organization.

Projects or initiatives conducted for Newmarket in 2005 include the following:

- Assisted the town in preparing a Hazard Mitigation Plan for approval by the Federal Emergency Management Agency (FEMA) and adoption by the Town.
- Mapped critical facilities with GPS technology as part of the Hazard Mitigation Plan.
- Automated and added the parcel dimensions on Town tax maps and created a new set of tax maps.
- Completed a build-out analysis of the Piscassic River watershed in collaboration with Town Planner.

- Coordinated a comprehensive road inventory data collection effort of all local roads in Newmarket.
- Provided assistance to NHDOT in support of Transportation Enhancement Projects to develop 4-foot shoulders on Route 108 for improved bicycle and pedestrian safety.
- Provided GIS assistance and support to the Town Planner as needed.
- Responded to resident inquiries for traffic, population, and housing information.
- Incorporated the views and thoughts of Newmarket Town officials and citizens on the Regional Master Plan adopted by SRPC on May 26, 2005.

Further questions or comments can be referred to Cynthia Copeland, AICP, Executive Director at [cjc@strafford.org](mailto:cjc@strafford.org). Please visit our website at [www.strafford.org](http://www.strafford.org). We look forward to working with the citizens and officials of Newmarket in 2006. Thank you for the opportunity to serve you and for your continuing support of regional planning.

*Planning and action for sustainable development and an improved quality of life.*

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2 RIDGE STREET · SUITE 4 · DOVER, NEW HAMPSHIRE 03820-2505  
 TEL: 603.742.2523 FAX: 603.742.7986 E-MAIL: [SRPC@STRAFFORD.ORG](mailto:SRPC@STRAFFORD.ORG)  
[WWW.STRAFFORD.ORG](http://WWW.STRAFFORD.ORG)

## **TOWN CLERK and TAX COLLECTOR**

It is an honor to report on behalf of the dedicated staff of this very busy Town Office. Our number one goal continues to be *“to provide each of our residents with professional Town Services in a timely and courteous manner.”*

**New office hours** (became effective November 1, 2005) are: Monday—7:00 a.m. to 7:00 p.m., Tuesday through Thursday—8:00 a.m. to 4:30 p.m., and Friday—8:00 a.m. to 12 Noon. If Monday is a *Holiday*, we are open Tuesday 7-7p.m. Although this change occurred after the 2004 fiscal year (the period of this Annual Report), we are pleased to report the addition of regular extended hours every Monday has been received with enthusiasm and appreciation by our residents. *(Please be reminded there is a 24-hour payment drop box located on the right-hand side of the Town Hall building.)*

**Motor Vehicle and Boat Registrations** are processed upon demand, and motor vehicle courtesy reminders continue to be mailed to residents at the beginning of their renewal month.

**Water & Sewer payments** are received and processed through our office.

**Property Taxes** are billed and collected twice a year. *The property tax year is April 1 to March 31.* Normally, tax due dates are July 1 and December 1. The July tax bill is only an estimate based on one-half of the previous year's total tax. The State of NH sets our tax rate in the fall based on the Town/School/County approved budgets. The December bill (second half tax) reflects any increase/decrease necessary to collect the amount set by the State. Any unpaid taxes (including unpaid water and sewer bills from the previous year) are secured by the placement of a lien on the property. This lien, which has priority over all other liens, is generally executed in the month of April and accrues interest at the rate of 18%. If the property is not redeemed within the next 2 years, it is tax deeded to the Town.

**Vital Records:** All NH birth—1988 to present, NH death—1990 to present, and NH marriage certificates—1989 to present, can be obtained here in our Office. Fees are \$12.00 for the first certificate and \$8.00 for additional identical certificates ordered simultaneously. Marriage licenses are \$45.00. Prior date Newmarket birth, death, and marriage records are also available.

**Dogs** must be registered by April 30<sup>th</sup> of each year, per NH RSA 466:1. Effective January 1, 2006, license fees are \$10.00 for male/female dogs; \$7.50 for spayed/neutered dogs and puppies less than 7 mos. old, and \$3.00 for the first dog owned by a senior citizen.

**Transfer Station Coupons; Trash Bags; Recycle Bins, Copies of tax maps, town regulations, etc., and notary services** are all available at the Office.

We appreciate the opportunity to serve the residents of Newmarket and will strive to continue providing this community with excellent customer service. Please feel free to contact us.

Respectfully submitted,  
Becky I. Benvenuti  
Town Clerk and Tax Collector



## 2005 TOWN CLERK'S ACCOUNT

	<u>Fiscal Year Ending</u> <u>June 30, 2005</u>
Automobile Permits	1,146,187.00
Automobile Stickers	21,719.50
Municipal Transportation Improvement	47,520.00
Title Fees	4,580.00
Boat Registrations	3,920.02
Dog Licenses	5,456.00
Dog Fines	423.00
Vital Statistics	3,337.50
Returned Check Fees	575.14
Notary Fees	599.50
Landfill Permit Fees	25,906.00
Trash Bags	5,334.05
Recycle Bins	1,223.00
Copies	1,985.12
Miscellaneous Fees	1,780.42
 Total Remitted to Town Treasurer	 1,270,546.25
 Number Automobiles Registered	 9678
Number Dogs Licensed	983

# TAX COLLECTOR'S REPORT

For the Municipality of: **NEWMARKET** Year Ending: **JUNE 30, 2005**

## DEBITS

UNCOLLECTED TAXES-		Levy for Year	PRIOR LEVIES	
BEG. OF YEAR*		of this Report	(PLEASE SPECIFY YEARS)	
		2005	2004	
Property Taxes	#3110	xxxxxx	87278.60	
Resident Taxes	#3180	xxxxxx	22197.00	
Land Use Change	#3120	xxxxxx		
Yield Taxes	#3185	xxxxxx		
Excavation Tax @ \$.02/yd	#3187	xxxxxx		
Utility Charges	#3189	xxxxxx		
		xxxxxx		

### TAXES COMMITTED THIS YEAR

Property Taxes	#3110	6887886.52	7267229.72
Resident Taxes	#3180	64000.00	40.00
Land Use Change	#3120	75000.00	43500.00
Yield Taxes	#3185		4610.09
Excavation Tax @ \$.02/yd	#3187	622.30	
Utility Charges	#3189		

### FOR DRA USE ONLY

### OVERPAYMENT:

Property Taxes	#3110		76659.88		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
**PREPAYMENTS"		48605.10			
Interest - Late Tax	#3190	77.50	34329.31		
Resident Tax Penalty	#3190		0.00		
<b>TOTAL DEBITS</b>		<b>7076191.42</b>	<b>7535844.60</b>	<b>0.00</b>	<b>0.00</b>

Prove Report Balances:

(0.00)

0.00

0.00

0.00

\*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

**TAX COLLECTOR'S REPORT**For the Municipality of: **NEWMARKET** Year Ending: **JUNE 30, 2005****CREDITS**

REMITTED TO TREASURER	Levy for this Year 2005	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2004	2003	2002
Property Taxes	4265227.01	7354664.02		
Resident Taxes	28250.00	5070.00		
Land Use Change	57500.00	43500.00		
Yield Taxes		4610.09		
Interest (include lien conversion)	77.50	34329.31		
Penalties				
Excavation Tax @ \$.02/yd	622.36			
Utility Charges				
Conversion to Lien (principal only)				
**PREPAYMENTS**	97210.20			
<b>DISCOUNTS ALLOWED</b>				

**ABATEMENTS MADE**

Property Taxes	9290.37	76504.18		
Resident Taxes	10.00	17167.00		
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				

**UNCOLLECTED TAXES - END OF YEAR #1080**

Property Taxes	2564763.98			
Resident Taxes	35740.00	0.00		
Land Use Change	17500.00			
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
<b>TOTAL CREDITS</b>	<b>7076191.42</b>	<b>7535844.60</b>	<b>0.00</b>	<b>0.00</b>

Prove Report Balances:

(0.00)

0.00

0.00

0.00

MS-61

Rev. 08/02

**TAX COLLECTOR'S REPORT**For the Municipality of: **NEWMARKET** Year Ending: **JUNE 30, 2005****DEBITS**

	Last Year's Levy 2004	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2003	2002	2001
Unredeemed Liens Balance at Beg. of Fiscal Year		71121.64	16130.88	
Liens Executed During Fiscal Year	211568.60			
Interest & Costs Collected (AFTER LIEN EXECUTION)	1030.60	8085.23	5041.33	
<b>TOTAL DEBITS</b>	<b>212599.20</b>	<b>79206.87</b>	<b>21172.21</b>	<b>0.00</b>

**CREDITS**

REMITTED TO TREASURER:		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2003	2002	2001
Redemptions		51894.63	40479.17	13413.95	
Interest & Costs Collected (After Lien Execution)	#3190	1030.60	8085.23	5041.33	
Abatements of Unredeemed Taxes			838.65		
Liens Deeded to Municipality					
Unredeemed Liens Balance End of Year	#1110	159673.97	29803.82	2716.93	
<b>TOTAL CREDITS</b>		<b>212599.20</b>	<b>79206.87</b>	<b>21172.21</b>	<b>0.00</b>

Prove Report Balances: 0.00 0.00 0.00

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? yesTAX COLLECTOR'S SIGNATURE  DATE 8-11-05



**MINUTES**

**ANNUAL TOWN MEETING  
NEWMARKET NH**

**FIRST SESSION: APRIL 12, 2005**

Moderator Doreen Howard of 149 Exeter Road called the meeting to order at 7:00 p.m. and the Pledge of Allegiance was recited. Approximately 55 registered voters were in attendance.

Moderator Howard then read the Warrant, as was distributed to attendees.

**Article 1. To choose all necessary Town Officers for the ensuing year.**

Moderator Howard noted this article will be voted on at the Town Elections to be held May 10, 2005.

**Article 2. Establishment of the Fire Ladder Truck Capital Reserve**

*Shall the town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Fire Ladder Truck and to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be placed in said fund and to appoint the Town Council as agents to expend from the Fire Ladder Truck Capital Reserve.*

*(Tax rate increase of .07 per thousand)*

*(Majority ballot vote.)*

*Recommended by the Town Council and Not Recommended by the Budget Committee.*

A motion was duly made by Chief Richard Malasky of 20 Dame Road, and seconded by David Bryant of 36 Great Hill Drive to discuss Article 2.

Brian Hart, Town Council Chairman, provided a brief explanation of the intent and need for the Fire Ladder Truck, noting its importance for the long-term safety of the Town, the future development of the mills, and the protection of other tall buildings. He noted the former Fire Station was not large enough to house a Ladder Truck, and he stated it would take 5-7 years to purchase the Truck using the proposed Reserve Fund. He reported the Council voted 7-0 to recommend the article, and the Budget Committee voted 4-4 and does not recommend it.

Edmund Portyrata of 177 Exeter Road questioned how many times a ladder truck was used in Town last year. Chief Richard Malasky answered 4 times, noting Newmarket uses discretion in requesting out-of-town assistance due to the high cost.

Clay Serenbetz of 6 Bay Road pointed out Newmarket's official insurance rating would be improved by the addition of a Ladder Truck.

Augusta Hodgdon of 26 Gordon Avenue spoke in support of the article, noting firewalls do not exist in the downtown area.

Chief Malasky reported that in 1985 the ISO (Insurance Service Office) gave Newmarket a 5.9 rating, and

he reported that in order to achieve the next higher rating (4.9 being the goal), several improvements could be made, including obtaining a ladder truck, better training of firefighters, improved records, and 24-hour coverage with a 2-person dispatch center. He noted a 3 story/35 feet high building needs a minimum of 3500 gallon pumping ability for fire fighting purposes. Chief Malasky noted the recent change and projected future changes in use of the mill properties is a major factor in necessitating the need of a ladder truck.

Mr. Portyrata spoke a second time, noting he is not against the Fire Department but against the purchase of the ladder truck. He questioned such things as number of public works employees who are volunteer fire fighters (1) and about the possibility of recruiting volunteer fire fighters from Durham.

Upon a Motion duly made by Stephen Coffey of 190 Grant Road and seconded by Ms. Hodgdon, it was **VOTED** by a show of hands (46 in favor and 5 opposed): **To Approve Article 1 as presented.**

**Article 3.        *Discontinuance of the Safety Building Capital Reserve Fund***

*Shall the town vote to discontinue the Safety Building Capital Reserve Fund created in 1998. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (The complex has been built.)*

*(Majority ballot vote.)*

*Recommended by the Town Council and the Budget Committee.*

A motion was duly made by Christopher Hawkins of 10 Huckins Drive and seconded by Chester Jablonski of 32 Bay Road to discuss Article 3.

Councilor Dana Glennon of 3 Lincoln Avenue requested the balance of the fund amount. Chairman Hart reported it was \$6,031.40, and he invited the public to the Open House scheduled for Saturday, April 16, 2005.

Upon a Motion duly made by Karen Malasky of 20 Dame Road and seconded by Mr. Hawkins, it was **VOTED** by a show of hands (49 in favor and 0 opposed): **To Approve Article 3 as presented.**

**Article 4.        *Discontinuance of the Public Works Facility Capital Reserve Fund***

*Shall the town vote to discontinue the Public Works Facility Capital Reserve Fund created in 1999.. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (The complex has been built.)*

*(Majority ballot vote.)*

*Recommended by the Town Council and the Budget Committee.*

A motion was duly made by Mr. Hawkins and seconded by John Fitzgibbon of 38 Maplecrest Avenue to discuss Article 4.

Chairman Hart gave a brief explanation of the article.

Ranan Cohen of 333 Wadleigh Falls Road asked if costs necessary for the maintenance of the facility will be paid through the Town's general fund or through the capital reserve. Chairman Hart responded that maintenance costs will be included in the operating budget.

Upon a Motion duly made by Mr. Hawkins and seconded by Mr. Fitzgibbon, it was **VOTED** by a show of hands (52 in favor and 0 opposed): **To Approve Article 4 as presented.**

**Article 5.        *Construction of a Fiber Optic Network from Fund Balance***

*Shall the town raise and appropriate the sum of One Hundred Twenty-five Thousand Dollars (\$125,000) for the purpose of constructing a Fiber Optic Network between all Town-owned buildings and authorize the use of the June 30 fund balance in that amount for this purpose.*

*(The Town of Newmarket needs to connect all Town owned buildings for the following reasons:*

- 1. The Town's contract with Verizon (Centrex) is ending in FY 2006. At that point, the rates for phones for the Town of Newmarket will increase 70%, to \$2,380 per month (\$28,560 per year). The Fiber Optic Network would provide a cost savings of \$996 per month (\$11,952 per year)*
- 2. We subscribe to Comcast Broadband, which has limited amount of broadband width. The Fiber Optic Network would replace the Comcast Broadband subscription, at a substantially higher Data speed and at a cost savings of \$150 per month (\$1,800 per year).*
- 3. All departments need to share information in electronic form in order to save manpower hours. The Fiber Optic Network would allow all town departments to share accounting modules, geographical data, records retention data, etc at a cost savings of \$1,700 per month (\$20,400 per year).*
- 4. The Fiber Optic Network solution would give a Return on Investment of 3 ½ years (\$125,000/\$34,152)*
- 5. This project will allow the employees of the Town of Newmarket to move forward with data accumulation in order to give accurate information to its residents, committees, and public officials.)*

*(No tax rate increase)*

*(Majority ballot vote.)*

*Recommended by the Town Council and the Budget Committee.*

A motion was duly made by Mr. Jablonski and seconded by Mr. Fitzgibbon to discuss Article 5.

Chairman Hart introduced Michael Gil who is the Computer Coordinator for the Town. Mr. Gil provided an overview of Article 5 along with an explanation of the current phone and computer systems. He noted passage of the Article would provide a cost benefit and improve phone and computer services for the Town.

Councilor Glennon asked Mr. Gil to explain the projected 70 percent increase by Verizon. Mr. Gil reported the current Verizon contract was grandfathered from a significant price increase implemented by Verizon a few years ago, but that the increase will be included when the contract expires in the near future.

Council Glennon asked whether the \$125,000 is an 'all inclusive' amount. Mr. Gil responded the amount includes all network, hardware and license fees.

Budget Committee member Eleanor Conner of 295 Wadleigh Falls Road asked if the school system would also be included. Mr. Gil responded in the affirmative, noting the school's portion of the expense would be \$20,000.

Mr. Fitzgibbon questioned the formula used for determining the return on investment. Mr. Gil explained the formula and noted cost savings are projected to be 27 percent.

Upon a Motion duly made by Mr. Jablonski and seconded by Chief Malasky, it was **VOTED** by a show of hands (50 in favor and 0 opposed): **To Approve Article 5 as presented.**

## **Article 6.      Operating Budget**

*Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eight Million Four Hundred Twenty Thousand Three Hundred Fifty-six Dollars (\$8,420,356). Should this article be defeated, the operating budget shall be Eight Million Two Hundred Twenty-Eight Thousand Two*

*Hundred Thirty-three Dollars (\$8,228,233), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.*

*Recommended by the Town Council and the Budget Committee.*

A motion was duly made by Chief Malasky and seconded by Tyson Walsh of 29 Nichols Avenue to discuss Article 6.

Chairman Hart introduced Town Administrator Alphonse Dixon who provided a brief overview of the Town's budget. He reported that the Council's directive to limit budget increases to 5 percent was met. He showed charts comparing the Town and School budgets and respective increases over the past 10 plus years. He also noted that approximately 28-30 percent of the total tax dollar is allocated for Town costs, whereas approximately 60 percent is allocated for school costs.

Mr. Portyrata said some large companies are cutting out pension plans and requiring employees to make greater contributions toward health care costs, and he suggested that the Town negotiate similar changes with its employees.

Mr. Cohen questioned why the 2<sup>nd</sup> line of revenue was different in 2002 than in 2003. Chairman Hart responded that in 2002 the Town realized revenue of \$2,000,000 in bond income (Open Space) and in 2003/04, revenue of \$1,600,000 in bond income (public safety building).

Upon a Motion duly made by Chief Malasky and seconded by Mr. Walsh, it was **VOTED** by a show of hands (50 in favor and 1 opposed): **To Approve Article 5 as presented.**

#### **Article 7. Other Business**

Mr. Portyrata proposed the Town hire an outside assessor to assess the Town's property. He stated his concern as being there are 2200+/- apartments in Town that are being assessed lower than single family homes. He noted the small size of the community and asked if the Town is considered a 'bedroom community' with homeowners bearing the brunt of the tax burden. In response to his questions, Councilor Lorianne Caprioli of 40 Riverbend Road explained that the apartments currently being constructed were approved 15 years ago.

Moderator Doreen Howard suggested that Mr. Portyrata take his concerns to an upcoming Town Council meeting.

Councilor Glennon validated Mr. Portyrata's concerns and noted that Newmarket has lost a large number of businesses over the past 30 years, but he pointed out that the Newmarket Community Development Corporation is working hard to bring in new business entities to offset that loss.

Mr. Portyrata also commented he feels the Town's Recreation Department budget is very high.

Moderator Howard encouraged residents to vote in the upcoming May 10, 2005, Town and School elections.

There being no further business, a Motion was duly made by Mr. Hawkins and seconded by Chief Malasky to adjourn the meeting. The meeting was adjourned at 8:01 p.m.

Respectfully Submitted,



Becky I. Benvenuti  
Town Clerk and Tax Collector





**For Town Council** (for three years)

Roderick D. Bowles	241 votes
Herbert R. Dalrymple	292 votes
Wilfred Hamel*	476 votes
William Harless	41 votes
Brian Hart*	649 votes
Doreen Wilson Howard	124 votes
Jennifer A. Jarvis*	410 votes
Edward H. Thorne	342 votes
Eric Weston	241 votes

**For Treasurer** (for three years)

Belinda A. Camire*	831 votes
--------------------	-----------

**For Trustee of Trust Funds** (for three years)

Joyce E. Russell*	847 votes
-------------------	-----------

\* **Denotes winners**

**Article 2. Establishment of the Fire Ladder Truck Capital Reserve**

Shall the town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Fire Ladder Truck and to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be placed in said fund and to appoint the Town Council as agents to expend from the Fire Ladder Truck Capital Reserve.

(Tax rate increase of .07 per thousand)

(Majority ballot vote.)

Recommended by the Town Council and Not Recommended by the Budget Committee.

**YES 451 Votes**

**NO 419 Votes**

**Article 3. Discontinuance of the Safety Building Capital Reserve Fund**

Shall the town vote to discontinue the Safety Building Capital Reserve Fund created in 1998. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (The complex has been built.)

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

**YES 875 Votes**

**NO 111 Votes**

**Article 4. Discontinuance of the Public Works Facility Capital Reserve Fund**

Shall the town vote to discontinue the Public Works Facility Capital Reserve Fund created in 1999. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (The complex has been built.)

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

**YES 868**

**NO 119 Votes**

**Article 5. Construction of a Fiber Optic Network from Fund Balance**

Shall the town raise and appropriate the sum of One Hundred Twenty-five Thousand Dollars (\$125,000) for the purpose of constructing a Fiber Optic Network between all Town-owned buildings and authorize the use of the June 30 fund balance in that amount for this purpose.

(The Town of Newmarket needs to connect all Town owned buildings for the following reasons:

1. The Town's contract with Verizon (Centrex) is ending in FY 2006. At that point, the rates for phones for the Town of Newmarket will increase 70%, to \$2,380 per month (\$28,560 per year). The Fiber Optic Network would provide a cost savings of \$996 per month (\$11,952 per year)
2. We subscribe to Comcast Broadband, which has limited amount of broadband width. The Fiber Optic Network would replace the Comcast Broadband subscription, at a substantially higher Data speed and at a cost savings of \$150 per month (\$1,800 per year).
3. All departments need to share information in electronic form in order to save manpower hours. The Fiber Optic Network would allow all town departments to share accounting modules,

geographical data, records retention data, etc at a cost savings of \$1,700 per month (\$20,400 per year).

4. The Fiber Optic Network solution would give a Return on Investment of 3 ½ years (\$125,000/\$34,152)
5. This project will allow the employees of the Town of Newmarket to move forward with data accumulation in order to give accurate information to its residents, committees, and public officials.)

(No tax rate increase)

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

**YES 731 Votes**

**NO 254 Votes**

**Article 6. Operating Budget**

Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eight Million Four Hundred Twenty Thousand Three Hundred Fifty-six Dollars (\$8,420,356). Should this article be defeated, the operating budget shall be Eight Million Two Hundred Twenty-Eight Thousand Two Hundred Thirty-three Dollars (\$8,228,233), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Town Council and the Budget Committee.

**YES 609 Votes**

**NO 370 Votes**

Respectfully Submitted and A True Copy of Record Attest,



Becky I. Benvenuti  
Town Clerk and Tax Collector



**WARRANT  
STATE OF NEW HAMPSHIRE  
TOWN OF NEWMARKET**

**TO THE INHABITANTS OF THE TOWN OF NEWMARKET**, in the County of Rockingham, in said State, qualified to vote in the Town Affairs: You are hereby notified of the annual meeting.

The first session, for the transaction of all business other than voting by official ballot, shall be held Tuesday, April 11, 2006 at 7:00 pm at the Newmarket Town Hall. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended, subject to the following limitations:

- a) Warrant articles whose wording is prescribed by law shall not be amended.
- b) Warrant articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

The second session of the annual meeting, to elect officers of the Town by official ballot, to vote on questions required by law to be inserted on said official ballot, and to vote on all budget warrant articles from the first session on the official ballot, shall be held Tuesday, May 9, 2006 at the Newmarket Town Hall. The polls shall be open from 7:00 am to 8:00 pm.

**Article 1. To choose all necessary Town Officers for the ensuing year.**

Budget Committee	Three for Three (3) years
	One for Two (2) years
Planning Board	Two for Three (3) years
Supervisors of the Checklist	One for Six (6) years
Town Clerk/Tax Collector	One for Three (3) year
Town Council	Two for Three (3) years
	One for One (1) year
Town Moderator	One for Two (2) years
Trustees of the Library	One for Three (3) years
Trustee of Trust Funds	One for Three (3) years

## 2006 Town of Newmarket Warrant

### **Article 2. Additional Bonding Authority for the Downtown TIF**

Shall the town raise and appropriate the sum of One Million Two Hundred Thousand Dollars (\$1,200,000) (gross budget) for the placement of underground utilities within the Downtown Tax Increment Financing District as authorized by NHRSA 162-K:1, Local Option Tax Increment Financing District as adopted by the Newmarket Town Council. The additional bonding authority is necessary due to the increased cost of construction from 1999 to the projected construction date of 2008 and also to cover the cost of the additional scope of work from the Intersection of Routes 108 and 152 to the New Road intersection; and to authorize the issuance of not more than One Million Two Hundred Thousand Dollars (\$1,200,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33:1 et. Seq., as amended) and, further, to authorize the Town Council to issue, negotiate, sell and deliver said bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes. The bonding authority authorized by this article shall not be exercised until the town has secured sufficient land and building assessments within the Downtown Tax Increment Financing District to amortize the bonded debt. (Currently, the Downtown Tax Increment Financing District has sufficient assessments to amortize the bonded debt)

(3/5 ballot vote required.)

Recommended by the Town Council and the Budget Committee.

### **Article 3. Bonding Authority for Water Resources**

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee; shall the town vote to raise and appropriate the sum of Six Million Dollars (\$6,000,000) (gross budget) for the purpose of purchasing land or other property interests and related infrastructure improvements therein as follows: (1) To install one or more bedrock or gravel packed ground water wells, associated equipment to supplement the Town of Newmarket's existing gravel packed wells, and other related system improvements to improve storage capacity; (2) To install water main(s) to related system improvements to connect new wells/drinking water supply to existing distribution system; (3) To pay legal and professional costs associated with the purchase of land or other property interests; and (4) to pay for consulting, design, construction inspection, and permitting fees associated with the development of a new ground water sources; and to authorize the issuance of not more than Six Million Dollars (\$6,000,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (The repayment of this bond will come from the Water Fund)

(3/5 ballot vote required.)

Recommended by the Town Council and not recommended by the Budget Committee.

### **Article 4. Rescind Prior Bonding Authority for the Downtown TIF**

Shall the town rescind Two Million Dollars (\$2,000,000) of bonding authority for those bonds not issued for the May 13, 2003 vote authorizing the issuance of not more than Two Million Five Hundred Thousand Dollars (\$2,500,000) of bonds or notes to finance infrastructure improvements in the Downtown Business District Tax Increment Finance District as authorized by NHRSA 162K:1-15, Local Option Tax Increment Finance District as adopted by the Newmarket Town Council and in accordance with the Municipal Finance Act (RSA Chapter 33). (The Town of Newmarket has already collected the \$2,000,000 in the Downtown Business District Tax Increment Finance District. The \$2,000,000 collected will be used for the expenses for the public infrastructure improvements voted on May 13, 2003. This article leaves \$500,000 of bonding authority for the public infrastructure improvements voted on May 13, 2003.)

(3/5 ballot vote required)

Recommended by the Town Council and the Budget Committee.

**Article 5. Rescind Bonding of the Fire/Rescue/Highway Building Bond**

Shall the town raise and appropriate the sum of Four Hundred Thousand Dollars (\$400,000) to fund part of the May 11, 2004 vote to construct the Fire/Rescue/Highway Building and authorize the use of the June 30 fund balance in that amount for this purpose and also rescind Five Hundred Twenty Thousand Dollars (\$520,000) of bonding authority for those bonds not issued for the May 11, 2004 vote, which authorized the issuance of not more than One Million Six Hundred Thousand Dollars (\$1,600,000) for the purpose of renovating the "Macallen Building" (30K square feet), constructing an addition with a total footage of 18,000 square feet for Fire/Rescue and to complete all associated earth work and improvements. (The Town of Newmarket has already collected the \$120,000 from taxes to pay down the bond and this article releases \$400,000 from Fund Balance for the same purpose. This article leaves \$1,080,000 of bonding authority voted on May 11, 2004.)

(No tax rate impact)

(3/5 ballot vote required)

Recommended by the Town Council and the Budget Committee.

**Article 6. Discontinuance of the Revaluation Capital Reserve Fund**

Shall the town vote to discontinue the Revaluation Capital Reserve Fund created in 1988? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

**Article 7. Discontinuance of the Main Street Roadway Capital Reserve**

Shall the town vote to discontinue the Main Street Capital Reserve Fund created in 1988? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (This reserve never had to be used since there is a Roadway Improvement Capital Reserve Fund that was already established. Currently only \$1.00 is in this fund)

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

**Article 8. Establish a Capital Reserve for Technology for \$1.00**

Shall the town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding technological acquisitions or projects (i.e. computers, radios, phones, dispatch equipment, etc), as stated in future Town of Newmarket's Capital Improvement Programs, and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this fund.

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

**Article 9. Mosquito Control Services**

Shall the town raise and appropriate the sum of Sixty-six Thousand Two Hundred Dollars (\$66,200) to provide mosquito control services as follows: (1) Larvaciding (39,000) (2) Adulticiding (control flying mosquitoes by truck in emergencies only) - \$19,200; (3) Barrier Sprays - \$3,000; (4) Adult mosquito collections and testing - \$5,000.

(Tax rate would increase by nine cents (\$.09) per thousand this year.]

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

**Article 10. Pilot Program for Electrical Utilities at Wastewater Treatment Plant**

Shall the town raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of establishing an electrical utility pilot program at the Wastewater Facilities Plant and to authorize the withdrawal of Two Hundred Fifty Thousand Dollars (\$250,000) from the Sewer Capital Reserve Fund created for infrastructure improvements for sewer facilities. (This pilot program's goal is to reduce costs of heating and electricity at the wastewater facilities and to help heat the water of the plant to allow the microorganisms to work more effectively, therefore, prolonging the life of the plant. If this program works and future bonding capacity is approved, the utility will refund the sewer capital reserve fund)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

**Article 11. Construction of the Second Floor of the Fire Station from Fund Balance**

Shall the town raise and appropriate the sum of Two Hundred Sixty-Seven Thousand Dollars (\$267,000) for the purpose of finishing construction of the second floor of the Fire Station and authorize the use of the June 30 fund balance in that amount for this purpose? (The second floor will be used to house the Live-In Program proposed by the Fire Department to cover ambulance and fire calls. The Live-In Program is being proposed instead of funding four full-time personnel at the fire station.)

(Majority ballot vote.)

Recommended by the Town Council and not recommended by the Budget Committee.

**Article 12. Increase in the Veteran's Exemption Amount**

Shall the town increase the optional veterans' tax credit from \$400 to \$500? (The optional tax credit was adopted in May of 2004 pursuant to the provisions of RSA 72:28, V and VI. Based on \$500.00 per exemption, the amount projected for this increased tax credit is \$32,300.)

(Tax rate would increase by four cents (\$0.04) per thousand this year)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

**Article 13. Operating Budget**

Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eight Million Eight Hundred Seventy Thousand Nine Hundred Ninety One Dollars (\$8,870,991). Should this article be defeated, the operating budget shall be Eight Million Six Hundred Ninety Thousand Seven Hundred Twenty Two Dollars (\$8,690,722), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Majority ballot vote.)

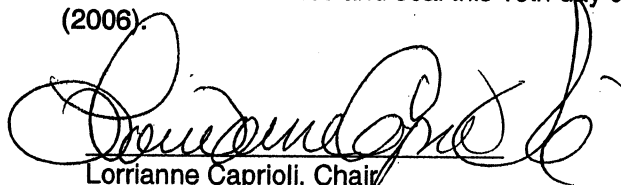
Recommended by the Town Council and the Budget Committee.


**Article 14. Other Business**

To transact any other business which may legally come before this meeting.

2006 Town of Newmarket Warrant

Given under the hands and seal this 15th day of March, in the year of Our Lord, two thousand six (2006).

  
Lorrianne Caprioli, Chair

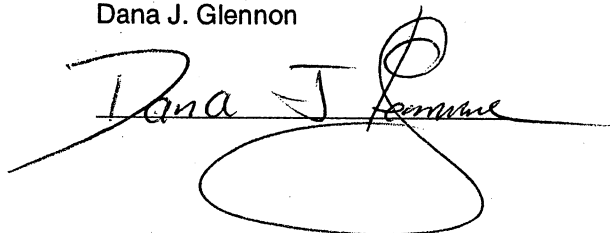
  
Gerard Hamel, Vice-Chair

\_\_\_\_\_  
Wilfred Hamel

\_\_\_\_\_  
Brian Hart

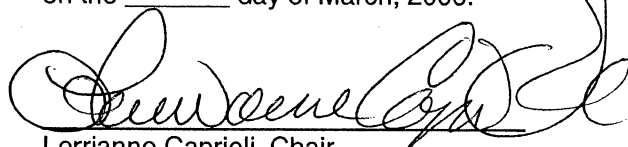
\_\_\_\_\_  
Dana J. Glennon

  
Jennifer Jarvis

  
Dana J. Glennon

**Town Council, Town of Newmarket, New Hampshire**

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the within warrant at the place of the meeting, a like attested copy at the Town Hall being a public place in said Town, on the \_\_\_\_\_ day of March, 2006.

  
Lorrianne Caprioli, Chair



# BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: Newmarket, NH

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, \_\_\_\_\_ to December 31, \_\_\_\_\_

or Fiscal Year From July 1, 2006 to June 30, 2006

## IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This form was posted with the warrant on (Date): March 20, 2006

## BUDGET COMMITTEE

*Please sign in ink.*

Richard Chittos  
RODERICK D BOWLES  
William Hain  
Christopher J. Haines  
K. C. O'Neil  
Lee P. O'Neil

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		05/06 Appropriation		04/05 Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#	Warr. Art.#	Prior Year As Approved by DRA	Expenditures Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)	06/07 Ensuing Fiscal Year (RECOMMENDED)	06/07 Ensuing Fiscal Year (NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT									
4130-4139	Executive		197,975	183,733		199,937		199,937	
4140-4149	Election, Reg. & Vital Statistics		133,893	125,876		139,586		139,586	
4150-4151	Financial Administration		217,407	202,670		224,245		224,245	
4152	Revaluation of Property		57,485	73,579		87,785		87,785	
4153	Legal Expense		52,500	64,606		55,000		55,000	
4155-4159	Personnel Administration		928,598	793,380		1,102,298		1,102,298	
4191-4193	Planning & Zoning		92,885	84,485		95,948		95,948	
4194	General Government Buildings		256,300	311,245		306,577		306,577	
4195	Cemeteries		29,730	24,094		33,528		33,528	
4196	Insurance		59,000	55,225		59,000		59,000	
4197	Advertising & Regional Assoc.								
4199	Other General Government		35,500	35,275		14,500		14,500	
PUBLIC SAFETY									
4210-4214	Police		1,093,551	1,008,980		1,027,022		1,027,022	
4215-4219	Ambulance								
4220-4229	Fire		174,070	165,710		167,043		167,043	
4240-4249	Building Inspection		74,885	71,703		72,836		72,836	
4290-4298	Emergency Management		1,900	1,900		1,900		1,900	
4299	Other (Including Communications)								
AIRPORT/AVIATION CENTER									
4301-4309	Airport Operations								
HIGHWAYS & STREETS									
4311	Administration		369,802	367,969		392,365		392,365	
4312	Highways & Streets		124,144	144,547		140,575		140,575	
4313	Bridges		100	-		100		100	
			3,899,725	3,714,977		4,120,245		4,120,245	

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		05/06 Appropriations Warr. Art.#		04/05 Actual Expenditures Prior Year		SELECTMEN'S APPROPRIATIONS 06/07 Ensuing Fiscal Year (RECOMMENDED) (NOT RECOMMENDED)		BUDGET COMMITTEE'S APPROPRIATIONS 06/07 Ensuing Fiscal Year RECOMMENDED NOT RECOMMENDED	
	HIGHWAYS & STREETS cont.		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	
4316	Street Lighting			29,000	29,096	32,081		32,081		
4319	Other			213,823	235,224	253,926		253,926		
SANITATION										
4321	Administration			349,326	343,073	379,500		379,500		
4323	Solid Waste Collection									
4324	Solid Waste Disposal									
4325	Solid Waste Clean-up									
4326-4329	Sewage Coll. & Disposal & Other									
WATER DISTRIBUTION & TREATMENT										
4331	Administration									
4332	Water Services									
4335-4339	Water Treatment, Conserv. & Other									
ELECTRIC										
4351-4352	Admin. and Generation									
4353	Purchase Costs									
4354	Electric Equipment Maintenance									
4359	Other Electric Costs									
HEALTH/WELFARE										
4411	Administration			121,436	110,469	122,558		122,558		
4414	Pest Control									
4415-4419	Health Agencies & Hosp. & Other									
4441-4442	Administration & Direct Assist.									
4444	Intergovernmental Welfare Pymnts			47,360	47,360	48,360		48,360		
4445-4449	Vendor Payments & Other									
				760,945	765,222	836,425		836,425		

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3,V)			05/06 Appropriation		04/05 Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#	Warr. Art.#	Prior Year As Approved by DRA	Expenditures Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)	(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED	
CULTURE & RECREATION										
4520-4529		408,754	329,955	423,409				423,409		
4550-4559		234,798	214,395	249,749				249,749		
4583		1,800	1,800	1,800				1,800		
4589		55,867	44,597	58,295				58,295		
CONSERVATION										
4611-4612		1,070	864	1,070				1,070		
4619										
4631-4632										
4651-4659		11,000	10,525	11,000				11,000		
DEBT SERVICE										
4711		100,000	100,000	100,000				100,000		
4721		79,800	84,050	75,550				75,550		
4723										
4790-4799		120,000		120,000				120,000		
CAPITAL OUTLAY										
4901										
4902		61,865	254,522	198,936				198,936		
4903										
4909		707,984	350,731	280,788				280,788		
OPERATING TRANSFERS OUT										
4912										
4913			50,000	50,000				50,000		
4914										
		862,099	902,005	996,358				996,358		
		887,877	673,720	900,470				900,470		
			3,532,914	3,017,164				3,467,425		

1 2 3 4 5 6 7 8 9

ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		05/06 Appropriation		04/05 Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEES APPROPRIATIONS	
			Warr. Art.#	Prior Year As Approved by DRA	Expenditures Prior Year	06/07 Ensuing Fiscal Year		06/07 Ensuing Fiscal Year		
						(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED	

OPERATING TRANSFERS OUT cont. XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX										
	Electric-									
	Airport-									
4915	To Capital Reserve Fund		401,772	312,854	446,896			446,896		
4916	To Exp.Tr.Fund-except #4917									
4917	To Health Maint. Trust Funds									
4918	To Nonexpendable Trust Funds									
4919	To Fiduciary Funds									
SUBTOTAL 1			8,595,356	7,810,217	8,870,991			8,870,991		

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

**\*\*SPECIAL WARRANT ARTICLES\*\***

22343010

4913	Bonding Authority Downtown TIF	2				1,200,000		1,200,000	
4913	Bonding Authority Water Resources	3				6,000,000			6,000,000
4790	Fire/Rescue Building From Fund Balance	5				400,000		400,000	
4915	Capital Reserve for Technology	8				1		1	
4194	Mosquito Control Services	9				66,200		66,200	
4359	Pilot Program for Electrical Utilities	10				250,000		250,000	
4909	Second Floor of Fire/Rescue Building	11				267,000			267,000
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX		8,183,201	XXXXXXXXXX	1,916,201	XXXXXXXXXX

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

2 3 4 5 6 7 8

[illegible]

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	05/06 Estimated Revenues Prior Year	04/05 Actual Revenues Prior Year	06/07 Estimated Revenues Ensuing Year
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3120	Land Use Change Taxes - General Fund		45,000	66,961	45,000
3180	Resident Taxes		57,000	48,051	57,000
3185	Timber Taxes			4,618	
3186	Payment in Lieu of Taxes		60,486	65,579	60,486
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		59,000	52,634	59,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		1,000	622	1,000
<b>LICENSES, PERMITS &amp; FEES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		1,170,500	1,182,058	1,170,500
3230	Building Permits		75,085	149,162	75,085
3290	Other Licenses, Permits & Fees		113,885	132,307	113,885
3311-3319	FROM FEDERAL GOVERNMENT				
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues		397,642	428,123	397,642
3352	Meals & Rooms Tax Distribution				
3353	Highway Block Grant		135,389	143,251	135,389
3354	Water Pollution Grant		60,959	64,709	60,959
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		1,457	1,213	1,457
3379	FROM OTHER GOVERNMENTS				
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401-3406	Income from Departments		306,831	342,995	269,878
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Municipal Property		1,000		1,000
3502	Interest on Investments		50,000	54,508	50,000
3503-3509	Other		9,840	18,420	9,840
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3912	From Special Revenue Funds		470,925	415,124	464,970
3913	From Capital Projects Funds				

3,015,999

3,170,335

2,973,091

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		801,140	838,525	935,399
	Water - (Offset)		887,877	928,316	900,470
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				250,000
3916	From Trust & Fiduciary Funds		20,000	15,239	20,000
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				7,200,000
Amounts VOTED From F/B ("Surplus")			125,000		667,000
Fund Balance ("Surplus") to Reduce Taxes			425,000		430,000
TOTAL ESTIMATED REVENUE & CREDITS			5,275,016	4,952,415	13,375,960
Less Not Appropriated by Budget Committee					6267000
					7,108,960

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5)	8,595,356	8,870,991	8,870,991
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)		8,183,201	1,916,201
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)			
TOTAL Appropriations Recommended	8,595,356	17,054,192	10,787,192
Less: Amount of Estimated Revenues & Credits (from above)	5,275,016	13,375,960	7,108,960
Estimated Amount of Taxes to be Raised	3,320,340	3,678,232	3,678,232

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$11,728,356  
(See Supplemental Schedule With 10% Calculation)



**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**  
**(For Calculating 10% Maximum Increase)**  
**(RSA 32:18, 19, & 32:21)**

**VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs**

LOCAL GOVERNMENTAL UNIT: \_\_\_\_Newmarket\_\_\_\_ FISCAL YEAR END \_\_06/07

	RECOMMENDED AMOUNT
1. Total <b>RECOMMENDED</b> by Budget Comm. (See Posted Budget MS7, 27, or 37)	10,787,192
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	100,000
3. Interest: Long-Term Bonds & Notes	75,550
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	1,200,000
5. Mandatory Assessments	
6. Total exclusions (Sum of rows 2 - 5)	< 1,375,550 >
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	9,411,642
8. Line 7 times 10%	941,164
9. Maximum Allowable Appropriations (lines 1 + 8)	11,728,356

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

1/10/2006

DEPARTMENT OF STATE

Page 1 of 2

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2005 - 12/31/2005

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2005000116	LONG,STEPHEN J	NEWMARKET,NH	DAILEY,LAURA E	NEWMARKET,NH	NEWMARKET	NEWMARKET	01/07/2005
2005000267	KANE,LAWRENCE R	NEWMARKET,NH	SALACH,RUTH K	NEWMARKET,NH	NEWMARKET	DURHAM	01/25/2005
2005000329	PHOUMAVONG,SIRIXAY	NEWMARKET,NH	SOUNPHONPHAKDY,VONGP	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	01/30/2005
2005000404	DETILLO,TIMOTHY A	NEWMARKET,NH	KLEIN,BELINDA M	NEWMARKET,NH	NEWMARKET	HAMPTON	02/06/2005
2005000602	ROBICHAUD,ROBERT D	NEWMARKET,NH	PENTECOST,JESSICA L	NEWMARKET,NH	NEWMARKET	EXETER	02/22/2005
2005000712	BRADFORD,MARK C	NEWMARKET,NH	ONEIL,DEBORAH A	NEWMARKET,NH	NEWMARKET	NEWMARKET	02/26/2005
2005000754	ANDRY,MICHAEL	NEWMARKET,NH	SIBOLE,NINA M	NEWMARKET,NH	NEWMARKET	NEWMARKET	03/05/2005
2005000762	LANDAU,VICTOR	NEWMARKET,NH	WILLIAMS,MARLANE K	NEWMARKET,NH	NEWMARKET	NEWMARKET	03/05/2005
2005000872	BROOK,SHAWN Z	NEWMARKET,NH	FUENTES,MARIEL	NEWMARKET,NH	PORTSMOUTH	HAMPTON	03/11/2005
2005001099	LAVOIE,KEITH R	NEWMARKET,NH	BARRE,CATRINA D	NEWMARKET,NH	NEWMARKET	SOMERSWORTH	03/26/2005
2005001288	SOUKASEUM,CHANTHASO	NEWMARKET,NH	MANIPOU,VIENGSAVANH	NEWMARKET,NH	NEWMARKET	NEWMARKET	04/18/2005
2005001639	COUTURIER,JEREMY T	NEWMARKET,NH	ALCANTARA,REYNALYN T	NEWMARKET,NH	NEWMARKET	NEWMARKET	04/30/2005
2005001606	CLAPP,SCOTT R	NEWMARKET,NH	DUBE,RACHEL H	NEWMARKET,NH	DURHAM	PORTSMOUTH	04/30/2005
2005002029	DENONCOUR,DAREN J	NEWMARKET,NH	MCKEE,SANDRA M	NEWMARKET,NH	NEWMARKET	DURHAM	05/14/2005
2005001901	SCHAUSS,KENNETH M	NEWMARKET,NH	TURMELLE,JAMIE J	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	05/14/2005
2005001902	CAHILL,CHRISTOPHER T	NEWMARKET,NH	CIOTTI,JESSICA L	PORTSMOUTH,NH	NEWMARKET	NEWMARKET	05/14/2005
2005002030	BELL,JASON D	NEWMARKET,NH	WITHAM,SARAH E	NEWMARKET,NH	NEWMARKET	NEWMARKET	05/19/2005
2005002505	BROOKS,ALAN W	NEWMARKET,NH	KNOX,JEAN I	ROCHESTER,NH	DOVER	DOVER	05/21/2005
2005002335	FOX,TERRY L	NEWMARKET,NH	WOOMER,PAMELA G	NEWMARKET,NH	NEWMARKET	STRATHAM	05/22/2005
2005003694	DALY,PATRICK T	NEWMARKET,NH	COOK,KIMBERLEY J	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	05/29/2005
2005002675	YOUNT,JOHN A	NEWMARKET,NH	AIKINS,JANET E	DOVER,NH	DOVER	DURHAM	06/08/2005
2005002852	SCARFO,STEPHEN J	NEWMARKET,NH	BIRNER,PETRA	NEWMARKET,NH	PORTSMOUTH	RYE	06/11/2005
2005002769	LABRANCHE,JASON M	NEWMARKET,NH	LABONTE,TASHIA-LYNNE F	NEWMARKET,NH	NEWMARKET	ROCHESTER	06/11/2005
2005003038	VIGORITO,MARK A	NEWMARKET,NH	YATSEVITCH,MARJKE J	NEWMARKET,NH	NEWMARKET	LEE	06/18/2005
2005003334	SPENCER,CALEAB P	NEWMARKET,NH	KING,KIMBERLY B	NEWMARKET,NH	NEWMARKET	NOTTINGHAM	06/24/2005
2005003761	PIERCE,DAVID D	NEWMARKET,NH	DROUIN,TAMMY L	NEWMARKET,NH	NEWMARKET	MEREDITH	06/25/2005
2005003307	ANDERSON,BRIAN K	NEWMARKET,NH	HENNESSEY,MARIA	NEWMARKET,NH	EPPING	EPPING	06/25/2005
2005003214	THOMPSON,ROBERT A	NEWMARKET,NH	BERRY,LISA M	NEWMARKET,NH	NEWMARKET	NEWPORT	06/25/2005
2005003690	VOLTERO,MICHAEL A	DURHAM,NC	TOMKINSON,SHAWN M	NEWMARKET,NH	NEWMARKET	NORTH HAMPTON	07/02/2005
2005004162	OTTE,RICHARD M	NEWMARKET,NH	WILSON,KIMBERLEY M	NEWMARKET,NH	NEWMARKET	DOVER	07/16/2005
2005004594	SOUJIE,JOHN S	NEWMARKET,NH	MCDONALD,JOELLA G	NEWMARKET,NH	SEABROOK	SARGENT'S GRANT	07/23/2005
2005008227	CASEY,KRISTOPHER D	ALLENSTOWN,NH	HUTCHINSON,RACHAEL D	NEWMARKET,NH	BRENTWOOD	NEWMARKET	07/23/2005
2005004667	NEWMOMB,SCOTT M	NEWMARKET,NH	FULLER,KAYLA M	NEWMARKET,NH	NEWMARKET	EXETER	07/30/2005
2005004793	MELCHIONNE,STEPHEN P	NEWMARKET,NH	PARRIS,LACEY N	NEWMARKET,NH	NEWMARKET	CONCORD	08/01/2005
2005004993	BICKFORD,ETHAN J	NEWMARKET,NH	CONTE,SARAH A	HAMPTON FALLS,NH	SALEM	CARROLL	08/06/2005
2005005578	CATALANO,MARC A	NEWMARKET,NH	BYRD,JENNY L	NEWMARKET,NH	NEWMARKET	HAMPSTEAD	08/12/2005

## DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT MARRIAGE REPORT

01/01/2005 - 12/31/2005

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2005005276	ROUNDY, CHRISTOPHER G	NEWMARKET, NH	GILLIS, JAIME I	CARVER, MA	NEW DURHAM	DOVER	08/13/2005
2005005180	DUCHESNE, JOSHUA J	NEWMARKET, NH	FOURNIER, GINA L	NEWMARKET, NH	NEWMARKET	BERLIN	08/13/2005
2005005244	DUHAN, CHRISTOPHER B	NEWMARKET, NH	HARRINGTON, ERIN J	NEWMARKET, NH	HAMPTON	HAMPTON FALLS	08/13/2005
2005005954	NICHOLS, RICHARD R	NEWMARKET, NH	LEIB, KELLY M	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/27/2005
2005005966	OSTROY, ALLEN H	NEWMARKET, NH	HARLESS, KATHERINE M	NEWMARKET, NH	BEDFORD	BEDFORD	08/27/2005
2005006348	CANTY, ERIC G	NEWMARKET, NH	PARENTEAU, TRICIA R	NEWMARKET, NH	NEWMARKET	EXETER	08/27/2005
2005006117	FILION, SHAWN K	NEWMARKET, NH	VENNARD, NICOLE M	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/27/2005
2005005953	MALOOF, ROGER H	NEWMARKET, NH	BENSON, MARY J	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	08/31/2005
2005006414	MITCHELL, JOHN A	NEWMARKET, NH	BERNARD, VALERIE J	NEWMARKET, NH	NEWMARKET	LEE	09/03/2005
2005006329	DOW, STEVEN D	NEWMARKET, NH	CARLETON, AMY L	NEWMARKET, NH	NEWMARKET	EPPING	09/10/2005
2005007180	KITHSIRY, SANTY	LOWELL, MA	DONESASORITH, KAY	NEWMARKET, NH	NEWMARKET	BEDFORD	09/17/2005
2005006721	DOUGHTY, TIMOTHY M	NEWMARKET, NH	LYLE, RACHAEL E	NEWMARKET, NH	NEWFIELDS	PORTSMOUTH	09/17/2005
2005007048	LAWRENCE, STEVEN R	NEWMARKET, NH	LAWRENCE, CYNTHIA E	NEWMARKET, NH	NEWMARKET	HAMPTON	09/24/2005
2005007306	HARRINGTON, CHRISTOPHEI	NEWMARKET, NH	HUSSON, HEATHER G	NEWMARKET, NH	NEWMARKET	WINDHAM	10/02/2005
2005007722	CASS, AARON F	NEWMARKET, NH	HANDA, YUKA	NEWMARKET, NH	DURHAM	DURHAM	10/08/2005
2005007805	COUTURE, DANIEL R	NEWMARKET, NH	INGRAHAM, HEATHER A	NEWMARKET, NH	NEWMARKET	HAMPTON FALLS	10/08/2005
2005007877	EDGECOMB, DONALD P	NEWMARKET, NH	BRINEY, AMANDA L	NEWMARKET, NH	NEWMARKET	NEWMARKET	10/15/2005
2005008295	ANTRIM, SEAN M	NEWMARKET, NH	GEARY, CHELSEA L	NEWMARKET, NH	NEWMARKET	GREENLAND	10/22/2005
2005008216	FENSTERMAKER, MICHAEL G	NEWMARKET, NH	STEDFAST, RHIANNON L	NEWMARKET, NH	NEWMARKET	DURHAM	10/31/2005
2005008493	DEAL, JEAN MARIE F	NEWMARKET, NH	MAURO, JOYCE L	NEWMARKET, NH	NEWMARKET	NEW CASTLE	11/05/2005
2005008541	OHART, MICHAEL	NEWMARKET, NH	DE SOUSA, ALINE	SCITUATE, MA	NEWMARKET	NEWMARKET	11/05/2005
2005008543	DOUGHAN, DAVID D	NEWMARKET, NH	SAVADATTI, SANGHAMITRA S	BROOKLINE, MA	NEWMARKET	DURHAM	11/06/2005
2005008628	SCASCITELLI, JOSEPH R	NEWMARKET, NH	SINCLAIR, JULIA E	NEWMARKET, NH	NEWMARKET	NEWMARKET	11/26/2005
2005009014	SCHLIEDER, KORIL	NEWMARKET, NH	ANDERSON, DIONA K	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	12/21/2005
2005009251	PHANTHIRATH, KANG P	NEWMARKET, NH	SOMWICHTH, VIENG	NEWMARKET, NH	NEWMARKET	NEW CASTLE	12/24/2005
2005009310	FUSCO, MICHAEL J	NEWMARKET, NH	LABERGE, THERESA K	NEWMARKET, NH	NEWMARKET	NEWMARKET	12/30/2005
2005009451	DEMOSTHENES, GEORGE P	NEWMARKET, NH	BOUFFARD, JOAN E	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	12/30/2005
2005009372	JONES, ANDREW P	NEWMARKET, NH	MCINERNEY, MICHELLE M	NEWMARKET, NH	NEWMARKET	NEWMARKET	12/31/2005
2005009435	POOLE, WAYNE N	BIDDEFORD, ME	JUDD, MARIE H	NEWMARKET, NH	NEWMARKET		

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2005000042	MUNROE,MATTHEW TAYLOR	01/02/2005	MANCHESTER,NH	MUNROE,MARK	MUNROE,MELISSA
2005000061	O'CONNOR,JACKSON DALTON	01/03/2005	PORTSMOUTH,NH	O'CONNOR,JEFFREY	LEMAY,CHRISTINA
2005000220	BLACKADAR,NICHOLAS ADAM	01/06/2005	EXETER,NH	BLACKADAR,ADAM	BLACKADAR,DANIELLE
2005000321	CATALANO,ALEXIA RAE	01/08/2005	EXETER,NH	CATALANO,JEFFREY	CATALANO,ELISE
2005000394	BRONK,JADEN ZACHARY	01/10/2005	PORTSMOUTH,NH	BRONK,SHAWN	FUENTES,MARIEL
2005000397	NAPOLETANO,TYLER JOSEPH	01/11/2005	PORTSMOUTH,NH	NAPOLETANO,JOSEPH	NAPOLETANO,KRISTINA
2005000573	LANE,DAVID FREDERICK	01/15/2005	EXETER,NH	LANE,DAVID	LANE,JEANNE
2005002745	ALLEN,LIAM PATRICK	01/15/2005	NEW IPSWICH,NH	ALLEN,PATRICK	MURPHY,NATALIE
2005001519	GENTHNER,JONATHAN RAYMOND	02/02/2005	EXETER,NH	GENTHNER,GORDON	GENTHNER,AMIE
2005001136	MEREDITH,HAYDEN IRVING	02/03/2005	PORTSMOUTH,NH	MEREDITH,IAN	MEREDITH,PAULETTE
2005001382	SNYDER,LUKE DELANEY	02/10/2005	EXETER,NH	SNYDER,TODD	SNYDER,LINDA
2005001807	JERNIGAN,CHRISTOPHER RANDRUP	02/14/2005	EXETER,NH	JERNIGAN,DAVID	JERNIGAN,CAMILLA
2005001813	CHRISTMAN,CODY LEE	02/15/2005	EXETER,NH	CHRISTMAN,CURTIS	CHRISTMAN,MARY
2005001709	SWENSON,GAVIN MICHAEL	02/18/2005	PORTSMOUTH,NH	SWENSON,ERIK	SWENSON,KARISSA
2005002142	DENSLow,NOELLE KATHLEEN	03/03/2005	PORTSMOUTH,NH	DENSLow,NATHAN	DENSLow,KATHLEEN
2005002502	STEVENS,LINNEA KARIN ELIN	03/03/2005	EXETER,NH	STEVENS,RUSSELL	STEVENS,INGRID
2005002222	NIGRO,NICHOLAS JAMES	03/04/2005	EXETER,NH	NIGRO,JAMES	NIGRO,TIFFANY
2005002147	GRANT,KEVIN ARNOLD	03/04/2005	PORTSMOUTH,NH	GRANT,DEAN	GRANT,RACHEL
2005002231	BLANCHARD,SHANE HENRY	03/05/2005	EXETER,NH	BLANCHARD,SHANE	SOUTH,MELISSA
2005002506	ROBILLARD,JASON PHAIROAT	03/06/2005	EXETER,NH	ROBILLARD,JOSEPH	ROBILLARD,ORAPHA
2005002513	MOODY,MEGAN ELIZABETH	03/07/2005	EXETER,NH	MOODY,KEITH	MOODY,VILAYLACK
2005002685	HANSON,GRACIE ANN	03/12/2005	EXETER,NH	HANSON,DAVID	HANSON,KELLY
2005002680	ST PIERRE,GRACE ELIZABETH	03/14/2005	PORTSMOUTH,NH	ST PIERRE,BRIAN	ST PIERRE,CORY
2005002700	KOSITS,GRACE ELIZABETH	03/14/2005	EXETER,NH	KOSITS,RUSSELL	KOSITS,MELISSA
2005003093	HOPKINS,ALLISON LEE	03/25/2005	EXETER,NH	HOPKINS,MICHAEL	HOPKINS,JILL
2005003288	PARLIN,COLIN VINCENT	03/25/2005	PORTSMOUTH,NH	PARLIN,STEVEN	PARLIN,KRISTEN
2005003050	YORKE,OLIVER CATALINA	03/26/2005	DOVER,NH	YORKE,CHRIS	YORKE,LAURA
2005003337	SADOWSKI,JACOB THOMAS	04/03/2005	PORTSMOUTH,NH	SADOWSKI,THOMAS	SADOWSKI,MARY
2005003457	LORENZ,JULIA MARIE	04/04/2005	PORTSMOUTH,NH	LORENZ,JAMES	LORENZ,CINDY
2005003530	SPAULDING,CAMERAN LEE	04/07/2005	PORTSMOUTH,NH	SPAULDING,TRAVIS	LUCAS,RAELANA
2005004169	FABRIZIO,MOLLY MCGILL	04/10/2005	PORTSMOUTH,NH	FABRIZIO,RICHARD	FABRIZIO,MAUREEN
2005003761	DOYLE,BENJAMIN CRAIG	04/12/2005	PORTSMOUTH,NH	DOYLE,BENJAMIN	DOYLE,KAREN
2005003972	MILLS,COOPER LEWIS	04/13/2005	EXETER,NH	MILLS,RICHARD	MILLS,JULIE
2005003926	SULLIVAN,AIDAN JOSEPH	04/17/2005	PORTSMOUTH,NH	SULLIVAN,TIMOTHY	SULLIVAN,ALLISON
2005004390	NOON,ELIZA CHARLOTTE	04/18/2005	EXETER,NH	NOON,DAVID	BERNDTSON,CHARLOTTE
2005004394	LEUASOUVANH,LYDIA LEAH	04/21/2005	EXETER,NH		LEUASOUVANH,SOUPI
2005004168	CLOCK-FEENEY,BAYLEIGH THERESA	04/22/2005	LEBANON,NH	CLOCK-FEENEY,MATTHEW	CLOCK-FEENEY,MICHELE

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2005004399	MOORE,ALEXIS TAYLOR	04/22/2005	EXETER,NH	BELANGER,SEAN	MOORE,MELANIE
2005004921	SWIESZ,KEANE MATTHEW	04/23/2005	NEWMARKET,NH	SWIESZ,MATTHEW	SWIESZ,WHITNEY
2005004328	TAGGARD,JOHN EDWARD	04/28/2005	PORTSMOUTH,NH	TAGGARD,SAMUEL	TAGGARD,MEGAN
2005004445	BOZEK,LILLA GRACE	05/01/2005	PORTSMOUTH,NH	BOZEK,DOUGLAS	BOZEK,MARISA
2005004409	NARANG,DEEYA VISHAL	05/01/2005	DOVER,NH	NARANG,VISHAL	ARORA,ALKA
2005004444	PROCTOR,MAKENNA MARIE	05/05/2005	MANCHESTER,NH	PROCTOR,KEVIN	PROCTOR,KRISTIN
2005004655	PORTER,KELLI JOAN	05/05/2005	PORTSMOUTH,NH	PORTER,GARY	PORTER,CYNTHIA
2005004816	FITCH,FRANCES JEAN	05/06/2005	EXETER,NH	FITCH,JAMES	FITCH,INDIRA
2005004709	HOCK,PAYTON ELIZABETH	05/06/2005	PORTSMOUTH,NH	HOCK,KEVIN	HOCK,KIMBERLY
2005004874	BEEK,JACKSON DOLAN	05/08/2005	EXETER,NH	BEEK,JEREMY	BEEK,STACY
2005005161	LEO,CAZLYNN JENELLE	05/13/2005	PORTSMOUTH,NH		LEO,LAURIE
2005005573	MACDONALD,MCKENZIE JOSEPHINE	05/15/2005	EXETER,NH	MACDONALD,VINCENT	BONFANTI,KATE
2005005587	CLOUTIER,ANDREW JAMES	05/19/2005	EXETER,NH	CLOUTIER,COREY	CLOUTIER,CHRISTINA
2005005274	LINSKEY,AINSIE GRACE	05/23/2005	CONCORD,NH	LINSKEY,JOHN	LINSKEY,JODI
2005005721	CALDWELL,NATHANIEL JAMES	05/26/2005	EXETER,NH	CALDWELL,CHAD	ADAMS,STEPHANIE
2005005726	YIM,SOPHIA SKYE	05/28/2005	EXETER,NH	YIM,SONTRA	YIM,LAURA
2005005755	TOBIN,DYLAN SHAWN	06/01/2005	EXETER,NH	TOIN,SHAWN	TOBIN,NICOLE
2005005967	FERMON,HOLLY SAMANTHA	06/07/2005	PORTSMOUTH,NH	FERMON,ERIC	FERMON,COLLEEN
2005006180	COMAN,JACOB TYLER	06/08/2005	EXETER,NH	COMAN,TYLER	COMAN,JAMIE
2005006183	TUTEN,ALEXIS ELIZABETH	06/09/2005	EXETER,NH	TUTEN,JOHN	TUTEN,SHIRLEY
2005006191	DONAHUE,TIMOTHY ALEJANDRO	06/12/2005	EXETER,NH	DONAHUE,TIMOTHY	MCCARTHY,MANDY
2005006134	LEClercQ,ETHAEN JOSEPH	06/14/2005	PORTSMOUTH,NH	LEClercQ,PAUL	LEClercQ,SARAH
2005006990	HORWATH,BRIANNA ELIZABETH	06/22/2005	EXETER,NH	HORWATH,JACOB	BALESTRACCI,KAREN
2005006998	LANDRY,CEDRIC MICHAEL	06/27/2005	EXETER,NH	LANDRY,THOMAS	LANDRY,CYNTHIA
2005006890	TOBIN,JACQUELINE MARIE	06/29/2005	DOVER,NH	TOBIN,KEVIN	DUBOIS TOBIN,MARIE
2005007465	PIERCE,RYAN FREDERICK	06/29/2005	EXETER,NH	PIERCE,DUSTIN	PIERCE,JILLIANNE
2005007161	DICICCO,DOMINIC JOHN	07/01/2005	DOVER,NH	DICICCO,JOHN	DICICCO,VILAYPHORN
2005006965	TAYLOR,SERENA GRACE	07/04/2005	PORTSMOUTH,NH	TAYLOR,CHRISTOPHER	TAYLOR,THERESE
2005007123	TACOMA,JANE KATHERINE	07/07/2005	PORTSMOUTH,NH	TACOMA,JASON	TACOMA,KARIE
2005007528	DRIGGS,TAYELAR CHRISTINE	07/07/2005	EXETER,NH	DRIGGS,DOUGLAS	DRIGGS,AMANDA
2005007165	DUROFCHALK,MACEY MADISON	07/08/2005	DOVER,NH	DUROFCHALK,RICHARD	SCOVRONSKI-DUROFCHALK,TAN
2005007546	NYLAND-BROWN,MARTINA GABRIELLE	07/08/2005	EXETER,NH	BROWN,STEPHEN	CONLEY,CARLA
2005007211	BULLOCK,LATRELL MARCUS	07/12/2005	DOVER,NH	BULLOCK,MARCUS	CHORBA,NICHOLE
2005007217	MCGUIRK,FINLAY NATHANIEL	07/12/2005	DOVER,NH	MCGUIRK,CLAYTON	NICHOLSON,AMY
2005007851	PANCOAST,JACOB MICHAEL	07/14/2005	EXETER,NH	PANCOAST,DAVID	SILVESTRO,PATRICIA
2005007497	DENTON,TYLER STEPHEN	07/16/2005	DOVER,NH	DENTON,JEFFREY	DENTON,GERALDINE
2005007505	MOORE,NOAH DAVID	07/18/2005	DOVER,NH	MOORE,MATTHEW	MOORE,MISAKO

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2005007674	HILTON, TYLER MANNING	07/19/2005	PORTSMOUTH,NH	HILTON, EDWARD	HILTON, JENNIFER
2005007881	TYLER, REES LLOYD	07/19/2005	EXETER, NH	TYLER, JAMES	TYLER, COURTNEY
2005007684	TODD, LAURA ANN	07/21/2005	PORTSMOUTH,NH	TODD, STEVEN	GRIFFIN, CHRISTINE
2005007892	NORASING, EMILY	07/21/2005	EXETER, NH	NORASING, VETHANA	BOUALAPHET, YEUNTHONG
2005007896	SANYANG, MODOLAMIN B	07/25/2005	EXETER, NH	SANYANG, BUBA	BOJANG, FATOU
2005008064	ALBEE, THOMAS EDWARD	07/27/2005	PORTSMOUTH,NH	ALBEE, MICHAEL	ALBEE, KELLY
2005008402	LAVOIE, ELIJAH KEITH	07/28/2005	LEBANON, NH	LAVOIE, KEITH	LAVOIE, CATRINA
2005008403	LAVOIE, ETHAN KEITH	07/28/2005	LEBANON, NH	LAVOIE, KEITH	LAVOIE, CATRINA
2005008068	LARSON, OWEN CHARLES	07/29/2005	PORTSMOUTH,NH	LARSON, CHRISTOPHER	LARSON, JOANNA
2005008072	DINGES, AVERY LILLIAN	07/31/2005	PORTSMOUTH,NH	DINGES, TIMOTHY	DINGES, JENNIFER
2005009127	JONES, KARINA MARIE	08/02/2005	PORTSMOUTH,NH	JONES, KEITH	MONASTIERO, JENNIFER
2005008483	MICHAUD, WADE STEVEN	08/05/2005	PORTSMOUTH,NH	MICHAUD, STEVEN	MICHAUD, SANDRA
2005008374	BOUDREAU, JACK EDWARD	08/05/2005	PORTSMOUTH,NH	BOUDREAU, SCOTT	BOUDREAU, ALISON
2005008612	LANTZ, ETHAN TIMOTHY	08/08/2005	PORTSMOUTH,NH	LANTZ, TIMOTHY	MACDONALD, CHRISTINE
2005008961	PHOUMMAVONG, AMANDA	08/09/2005	EXETER, NH	PHOUMMAVONG, SIRIVANH	PHOUMMAVONG, BOUAYONE
2005008937	BALL, SADIE WALDEN	08/12/2005	EXETER, NH	BALL, TOBIAS	WALDEN, DEBORAH
2005008887	RICHARDSON, COREY DEAN	08/15/2005	PORTSMOUTH,NH	RICHARDSON, RAYMOND	RICHARDSON, DEANNA
2005008927	HENRY, ALEXANDER STEWART	08/16/2005	PORTSMOUTH,NH	HENRY, MICHAEL	HENRY, APRIL
2005008934	LIBBY, EMILY JEAN	08/17/2005	PORTSMOUTH,NH	LIBBY, TROY	LIBBY, JENNIFER
2005008946	WEINSTEIN, NATHAN DANIEL	08/18/2005	PORTSMOUTH,NH	WEINSTEIN, JOSHUA	WEINSTEIN, TONI
2005009042	FRANAS, ANNA JOAN	08/18/2005	EXETER, NH	FRANAS, JEFFREY	FRANAS, HEATHER
2005009023	HINCHCLIFFE, WILLIAM JOSEPH	08/19/2005	PORTSMOUTH,NH	HINCHCLIFFE, DAVID	HINCHCLIFFE, JESSICA
2005009070	SOUPHAKHOT, PACHAK ARONE	08/20/2005	EXETER, NH	SOUPHAKHOT, PACHAK	PONGPHIMKHAN, CHANHDAVONE
2005009072	PRESTRIDGE, ELEANOR LARKIN	08/22/2005	EXETER, NH	PRESTRIDGE, LLOYD	PRESTRIDGE, KIMBERLY
2005009166	FOX, HALEY KILLEEN	08/23/2005	PORTSMOUTH,NH	FOX, RYAN	KILLEEN, JILLIAN
2005009236	BAGLEY, LANCE GUY	08/27/2005	PORTSMOUTH,NH	BAGLEY, LANCE	BAGLEY, STEPHANIE
2005009519	CHASE, MAXIMUS CHINNAPHAT SAMUAL	08/28/2005	EXETER, NH	CHASE, GUY	CHASE, SOMMIT
2005009518	SENESOMBATH, JAMESON AL	08/29/2005	EXETER, NH	SENESOMBATH, AL	KOUNLASA, SINOUTHONE
2005009695	AEBEL, AEMILIA RAE	09/09/2005	PORTSMOUTH,NH	AEBEL, IAN	AEBEL, SUSAN
2005010000	HEALEY, LEXI AVA	09/16/2005	PORTSMOUTH,NH	HEALEY, PATRICK	HEALEY, MELISSA
2005010506	VINCENT, SEAN TYLER	09/19/2005	PORTSMOUTH,NH	VINCENT, SCOTT	VINCENT, LAURA
2005010073	PERKINS, ZOE MAEVE	09/19/2005	DOVER, NH	PERKINS, MICHAEL	PERKINS, STACY
2005010224	ROWELL, EVAN CHRISTOPHER LANPHEF	09/21/2005	DOVER, NH	ROWELL, NATHAN	ROWELL, BETH
2005010296	PILLI, SHREEYA	09/22/2005	PORTSMOUTH,NH	PILLI, MANOHAR	RATAKONDA, MADHAVI
2005010452	ANDERSON, BRIANNA SHI-ANNE	09/24/2005	EXETER, NH	ANDERSON, BRIAN	ANDERSON, MARIA
2005010960	DEVINE, ALEXIS MARIE	09/26/2005	EXETER, NH	DEVINE, ALEXIS	TITUS, JAIME
2005010510	ATWELL, MORGAN RYLEIGH	09/26/2005	PORTSMOUTH,NH	ATWELL, LUKAS	SPRUCE, JESSICA

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2005011030	KOUNLASA,ALICIA	09/30/2005	EXETER,NH	KOUNLASA, OULAM	FNU,MANIVANH
2005010707	CHURCH,TAYLOR LYNN	10/04/2005	DOVER,NH	CHURCH,WILLIAM	CHURCH,JANICE
2005011227	BLANK, TYLER HUTTON	10/05/2005	EXETER,NH	BLANK,WILLIAM	BLANK,KAREN
2005011051	BAKER,SIDDA-ROSE	10/05/2005	EXETER,NH	BAKER,TIMOTHY	CARLETON,SHANNON
2005010807	MCKINNEY,BRYCE WILLIAM	10/08/2005	PORTSMOUTH,NH	MCKINNEY,JASON	MCKINNEY,CHRISTINE
2005011242	HERNANDEZ,ALYSSA MARIE	10/09/2005	EXETER,NH	HERNANDEZ,HECTOR	HERNANDEZ,BALINDA
2005011254	HOYT,MEGHAN RILEY	10/10/2005	EXETER,NH	HOYT,ROBERT	HOYT,JULIE
2005011032	FELIX,LUCY GRACE	10/13/2005	PORTSMOUTH,NH	FELIX,DAVID	FELIX,JOLENE
2005011389	BOWDEN,AVERY MARIE	10/15/2005	EXETER,NH	BOWDEN,KYLE	BOWDEN,DAWN
2005011393	LULEK,ISABELLA ROSE	10/17/2005	EXETER,NH	LULEK,SCOT	LULEK,CARRIE
2005011646	BLAKE,AUTUMN LEE	10/21/2005	EXETER,NH	BLAKE,DUSTIN	ROGEN,ELENA
2005012012	HARTER,ETHAN DEXTER	10/28/2005	EXETER,NH	HARTER,ERIC	HARTER,KATHLEEN
2005012135	GOUIN,ZOE ROSE	10/31/2005	EXETER,NH	GOUIN,RICHARD	PRONYCH,GILDA
2005012138	MCCARTHY,JADE ELIZABETH	11/01/2005	EXETER,NH	MCCARTHY,SHAWN	DEON,TINA
2005011812	TUDOR,JONATHAN PERRY	11/04/2005	PORTSMOUTH,NH	TUDOR,JONATHAN	TUDOR,MICHELLE
2005011851	RICHARD,NEVAEH LEE	11/05/2005	PORTSMOUTH,NH	RICHARD,DANIEL	RICHARD,DANIELLE
2005012562	KISHBAUGH,ISABEL	11/05/2005	EXETER,NH	KISHBAUGH,MICHAEL	KISHBAUGH,WISLINE
2005012046	HUDSON,KATHRYN ANN	11/09/2005	DOVER,NH	HUDSON,FRASER	HUDSON,LAUREN
2005012752	RILEY,AIDEN JAMES	11/14/2005	EXETER,NH	RILEY,JAMES	RILEY,SUSAN
2005012654	HARDING,WILLIAM EDWARD	11/16/2005	EXETER,NH	HARDING,WILLIAM	HARDING,SAMANTHA
2005012410	O'BLENIS,SYDNEY ELLEN	11/19/2005	PORTSMOUTH,NH	O'BLENIS,RYAN	O'BLENIS,JENNIFER
2005012776	HURTEAU,CHASE RAYMOND	11/23/2005	EXETER,NH	HUGHES,PERCY	BYRNE,HEATHER
2005012780	HUGHES,ABIGAIL-LEIGH MARIE	11/23/2005	EXETER,NH	HUGHES,DALE	HUGHES,DALE
2005012655	CARUSO,ALEXANDER JAMES	11/25/2005	PORTSMOUTH,NH	CARUSO,ANTHONY	CARUSO,ISSEMATHE
2005012519	KYES,JADYN CAREY	11/27/2005	MANCHESTER,NH	KYES,DAXTON	KYES,JESSICA
2005012730	ABEL,BECKY JULIE-ANN	12/01/2005	DOVER,NH	ABEL,DANIEL	ABEL,NICCOLE
2005012891	COATES,MAGNOLIA ELIZABETH	12/02/2005	DOVER,NH	COATES,LESLIE	COATES,TRISHA
2005013250	MEEVES,NOELLE GRACE	12/04/2005	NEWMARKET,NH	MEEVES,MARTIN	MEEVES,SUZANNE
2005013069	ORSI-KING,JILLIAN ELIZABETH	12/06/2005	PORTSMOUTH,NH	KING,JAMES	ORSI,LYNN
2005013388	LEARNER,JACKSON CAMPBELL	12/17/2005	PORTSMOUTH,NH	LEARNER,ADAM	LEARNER,BETSY
2005013351	WELCH,AVA GRACE	12/17/2005	PORTSMOUTH,NH	WELCH,MICHAEL	WELCH,JENNIFER
2005013546	MELCHIONNE,KEE LIE MARIE	12/18/2005	PORTSMOUTH,NH	MELCHIONNE,STEPHEN	MELCHIONNE,LACEY

Total number of records 143

01/10/2006

## DEPARTMENT OF STATE

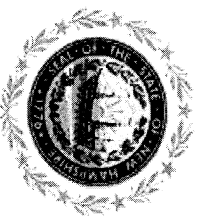
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## DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT DEATH REPORT

01/01/2005-12/31/2005

--NEWMARKET--



SFN	Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name
2005000286	PIERCE,DONALD	01/08/2005	NEWMARKET, NH	PIERCE, GEORGE	WEATERBEE, CAROL
2005000288	SZACIK,VELMA	01/10/2005	NEWMARKET, NH	UNKNOWN, UNKNOWN	COOMBS, ETHEL
2005000376	STEWART,JAMES	01/13/2005	BRENTWOOD, NH	STEWART, JAMES	TOWNSEND, ZILPHA
2005000679	GOWEN,RUTH	01/22/2005	EXETER, NH	LESTER, EARL VINCENT	GOETZ, BERNICE
2005000705	STRONG,JAMES	01/23/2005	EXETER, NH	STRONG, BARTLEY	JONES, RUTH
2005000833	CASHMAN,WILLIAM	01/26/2005	NEWMARKET, NH	CASHMAN, WILLIAM	MITCHELL, LILY
2005000981	CASWELL,KATHERINE	01/31/2005	NEWMARKET, NH	MC GEE, JAMES	MCKENNA, MARY
2005001050	TOURIGNY,EDWARD	02/01/2005	PORTSMOUTH, NH	TOURIGNY, ALPHONSE	LEFEBVRE, ALICE
2005001330	HALLORAN,JEANNETTE	02/11/2005	DOVER, NH	REED, NELSON	BLOUIN, ALBA
2005001759	PELCZAR,KATHERINE	02/24/2005	EXETER, NH	SOBOZENSKI, FELIX	KOZLOWSKI, EVA
2005001892	PHETAKOUNE,NOU	02/25/2005	EXETER, NH	NO LAST NAME, DEM	NO LAST NAME, NOY
2005002100	LOMBARDI,DOROTHY	03/09/2005	EXETER, NH	FIRTH, SEYMOUR	PENNEY, MERNA
2005002430	CARROLL,THOMAS	03/20/2005	NEWMARKET, NH	CARROLL, THOMAS	POZZETTA, CECELIA
2005002777	FIERLEY,FRANK	03/30/2005	NEWMARKET, NH	FIERLEY, FRANK	BARNES, LILLIAN
2005002875	O'LOUGHLIN,JOHN	04/06/2005	EXETER, NH	O'LOUGHLIN, JOHN	SMITH, ISABEL
2005003339	QUINN,KATHLEEN	04/16/2005	NEWMARKET, NH	CONWAY, JAMES	BRADLEY, BETTY
2005003868	POWELL,SARAH	05/12/2005	DOVER, NH	ROWAN, JAMES	JOHNSTON, ISABELLA
2005003979	BASSETT,RAYMOND	05/17/2005	LEE, NH	BASSETT, HARRY	WILLIAMS, NORA MAE



01/10/2006

## DEPARTMENT OF STATE

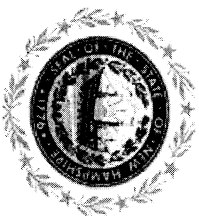
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## DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT DEATH REPORT

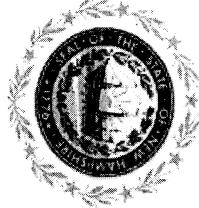
01/01/2005-12/31/2005

--NEWMARKET--



SFN	Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name
2005004017	FINN, VERONICA	05/19/2005	EXETER, NH	SEMPLE, FRANK	SAPPA, MAGDALENA
2005004129	DUPONT, ROBERT	05/23/2005	NEWMARKET, NH	DUPONT, JOSEPH	SCHNEIDER, MARGARETA
2005004312	MCGUIRK, J. CHRISTOPHER	06/01/2005	EXETER, NH	MCGUIRK, JUSTIN	TANGEN, BLANCHE
2005004892	PRESCOTT, GEORGE	06/23/2005	NEWMARKET, NH	PRESCOTT, GEORGE	NUTTING, EDNA
2005005309	MILLER, STEPHANIA	07/10/2005	DOVER, NH	GAZDA, JOHN	POCHLOPEK, JULIA
2005005488	GOUDREAU, LOUIS	07/17/2005	EXETER, NH	GOUDREAU, WILLIAM	LAROCHELLE, LEA
2005005579	BOGAN, MARGARET	07/20/2005	NEWMARKET, NH	MATTOCKS, WILLIAM	CARTER, MABEL
2005005784	DODDS, HELEN	07/29/2005	NEWMARKET, NH	SHEPARD, VERNON	PECK, DELPHIA
2005005880	WHOLEY, JOHN	07/30/2005	EXETER, NH	WHOLEY, MATTHEW	COLLINS, MARY HELENA
2005005903	SOBOZENSKI, GEORGE	08/01/2005	EXETER, NH	SOBOZENSKI, FELIX	KOZLOWSKI, EVA
2005006219	MUNROE, MARJORIE	08/12/2005	NEWMARKET, NH	MUNROE, M	NASH, BETTY
2005006246	DAWES, ARTHUR	08/17/2005	NEWMARKET, NH	DAWES, HAROLD	KING, ALICE
2005006920	STROUP, JAMES	09/12/2005	NEWMARKET, NH	STROUP, JAMES	BODEN, LOUISE
2005007134	HAMILTON, OLIVE	09/13/2005	NEWMARKET, NH	HOWER, WILLIAM	THOMPSON, OLIVE
2005008157	WAJDA, SANDRA	10/28/2005	EXETER, NH	PETTENGILL, KARL	DAWSON, WINIFRED
2005008741	CARDOZO, JOAN	11/18/2005	EXETER, NH	PRICE, EARL	HILDRETH, GERTRUDE
2005009288	JACQUES, MABEL	12/08/2005	NEWMARKET, NH	VALENTI, IDO	BERRINI, MARIANNA
2005009470	KITREDGE-LORINO, PATRICIA	12/15/2005	NEWMARKET, NH	ANDERSON, PAUL	GILLELAND, BARBARA

01/10/2006



DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2005-12/31/2005

--NEWMARKET--

SFN	Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name
2005009972	LYNCH,JOHN	12/31/2005	NEWMARKET, NH	UNKNOWN, THOMAS	HANSON, GLADYS

Total number of records 37

TOWN OF NEWMARKET, NEW HAMPSHIRE

FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES

JUNE 30, 2005

**The Mercier Group**, *a professional corporation*

39 Cambridge Drive

Canterbury, New Hampshire 03224-2007

Phone (603)783-0036 ~ Fax (603)783-9862

Internet: <http://www.mercier-group.com>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

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**TOWN OF NEWMARKET, NEW HAMPSHIRE**

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# The Mercier Group

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## INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of the Town Council  
Town of Newmarket, New Hampshire  
Newmarket, New Hampshire

In planning and performing our audit of the Town of Newmarket, New Hampshire for the year ended June 30, 2005, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or record keeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. Areas of opportunity for further consideration include:

- **Centralization of accounting functions for the Library Trust Funds.** Unfortunately, some records were not available at the time of audit, which led to delays in the Town's ability to complete its financial statements.
- **Accounting for interfund-transfers and capital acquisitions.** In connection with the Town's capital improvement program and the need for capital asset accounting under GASB 34, we recommend that interfund transfers to (or from) capital reserve funds not be intermingled with other revenue and expenditure line items. For efficiencies in being able to report on capital outlays, transfers of resources between funds and expenditures for capital outlays should clearly stand apart in the accounting records.

This report is intended solely for the information and use of management and others within the administration. It is not intended and should not be used by anyone other than those specified parties.



The Mercier Group, a professional corporation

July 28, 2005

# The Mercier Group

*a professional corporation*

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## *INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

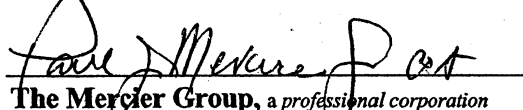
To the Members of the Town Council  
Town of Newmarket, New Hampshire  
Newmarket, New Hampshire

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Town of Newmarket, New Hampshire as of and for the year ended June 30, 2005, which collectively comprise the Town's basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of management. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Newmarket, New Hampshire, as of June 30, 2005, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

  
The Mercier Group, a professional corporation  
July 28, 2005

## Management's Discussion & Analysis



## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Town of Newmarket's (the Town) annual financial report presents management's discussion and analysis of the Town's financial performance during the fiscal year ended June 30, 2005. Please read it in conjunction with the Town's financial statements, which follow this section.

### Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$69,267,036.00 (net assets).
- The Town's total cash and investments totaled \$13,850,869.00 at June 30, 2005 representing a increase of \$2,274,359.00 from June 30, 2004.
- The Town had program revenues of \$4,256,866.00 and program expenses of \$8,449,183.00 for the year ended June 30, 2005.
- The General Fund (operating fund) reflected on a modified accrual basis of accounting, reports a \$1,804,385.00 in fund balance (surplus)
- The total General Fund actual expenditures were \$68,018.00 less than the 2004/2005 Budgeted Expenditures.

### Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of the following components:

	REQUIRED STATEMENTS	PURPOSE & INFORMATION INCLUDED
Government-Wide	-Statement of Net Assets -State of Activities	Provides short and long-term information about our overall financial status, and how our net assets have changed. The statement of net assets includes all assets and liabilities, both operational and capital. The statement of activities accounts for all of the current year's revenue and expenses.
Fund Financials: Governmental Funds	-Balance Sheet -Statement of Revenues, Expenditures and Changes in Fund Balances	Provides detailed short-term information on revenues, expenses and fund balances for the current year. Focus is on revenue sources, expenditure categories, and on the balance left at year-end.
Fund Financials: Fiduciary Funds	-Statement of Fiduciary Net Assets -Statement of Changes in Fiduciary Net Assets	Provides information on funds for which the Town acts as a trustee, or fiduciary. The Town cannot use these assets to finance its own operations, but is responsible for ensuring that the assets reported here are used for their intended purposes.
Fund Financials: Business Enterprise Funds	-Statement of Net Assets -Statement of Changes in Net Assets	Provides information on funds for which the Water & Sewer Department are responsible and reports activities for which a fee is charged to external users for services. The Water & Sewer Department uses these assets to finance its own operation.
Notes to Financial Statements	Notes to Financial Statements	Provides additional required detailed information and explanations to all statements listed above.
Other Required Supplementary Information	-Budgetary Comparison Schedules	Provides additional information on budgeted vs. actual revenues and expenditures for the year.

## **Net Assets**

Net assets may serve over time as a useful indicator of a governmental entity's financial position. The Town's assets exceeded liabilities by \$69,267,036.00 at June 30, 2005.

## **Capital Assets and Debt Administration**

During the year ended June 30, 2005, the Town's Governmental Activities depreciation was less than the additions to equipment resulting in a increase in capital assets (net of depreciation) of (\$2,537,983.00) and the Business-Type Activities depreciation was more than the additions to equipment resulting in a decrease in capital assets (net of depreciation) of (\$313,352.00). Additional information on the Town's capital assets can be found in the notes to the Financial Statements of this report.

As of June 30, 2005, the Governmental Activities (Town) long-term liabilities were \$3,970,000.00 and the Business-Type Activities (Water and Sewer Department) long-term liabilities were \$1,516,283.00 for total long-term liabilities of \$5,486,283.00.

## **Economic Factors and Next Year's Budget**

The following factors were considered in preparing the Town's budget for the 2005/2006 fiscal year:

- Due to increases for utilities including #2 fuel oil (heat), kerosene, gasoline, diesel fuel, and electricity, additional monies have been included in departmental budgets to cover the additional costs for same.
- Due to increases in winter maintenance including salt and sand, additional monies have been included in departmental budgets to cover the additional costs for same.
- The Town continues to include appropriation requests for its Capital Improvements Program, to adequately fund the capital reserve funds in order to meet the necessary requirements for major equipment purchases and improvements when the need arises.

## **Recommendations of the Independent Auditor**

Currently, the Finance Director is communicating with the Library Trustees to better communicate Library Trust Fund information to the independent auditor at year end.

The accounting structure is being changed to better reflect transfers between projects and entities within the Town of Newmarket.

## **Contacting the Town's Financial Management**

The financial report is designed to provide a general overview of the Town's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Director at the Town of Newmarket, 186 Main Street, Newmarket, New Hampshire 03857 or by calling 603-659-3617.

# **Basic Financial Statements**

Exhibit A1  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Net Assets*  
June 30, 2005

*All numbers are expressed in American Dollars*

	Primary Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
<b>ASSETS</b>			
Cash and cash equivalents	8,569,806	1,060,264	9,630,070
Investments	3,687,501	533,298	4,220,799
Receivables <i>(net of allowance for uncollectibles)</i>			
Taxes	2,714,189		2,714,189
Accounts	164,254	156,295	320,549
Intergovernmental receivable	20,008		20,008
Internal balances	(1,317,592)	1,332,831	15,239
Tax deeded property held for resale	16,802		
Prepays	49,599		49,599
Capital assets:			
Land	4,615,497	340,400	4,955,897
Buildings and other structures	3,941,980	2,400,000	6,341,980
Construction in progress	5,194,825		5,194,825
Equipment & furnishings	1,020,000	1,850,000	2,870,000
Vehicles	1,420,907	81,500	1,502,407
Infrastructure	50,000,000	7,732,894	57,732,894
Accumulated depreciation	(7,735,068)	(4,918,970)	(12,654,038)
	72,362,708	10,568,512	82,914,418
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	853,323	167,663	1,020,986
Deferred Revenues	7,156,926		7,156,926
Long-term obligations:			
Due within one year:			
Bonds & notes payable, net of State Aid	175,000	147,621	322,621
Landfill post-closure maintenance	41,000		41,000
Due Beyond one year:			
Bonds & notes payable, net of State Aid	2,975,000	1,368,662	4,343,662
Landfill post-closure maintenance	779,000		779,000
	11,980,249	1,683,946	13,664,195
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	54,488,141	5,966,541	60,454,682
Restricted for:			
Special Revenues	369,105		369,105
Capital projects	1,704,789		1,704,789
Expendable trusts	2,016,039	1,059,989	3,076,028
Enterprise fund purposes		1,858,036	1,858,036
Unrestricted	1,804,385		1,804,385
	60,382,459	8,884,566	69,267,025

The notes to the financial statements are an integral part of this statement.

Exhibit A2  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Activities*  
For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars.*

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for		Governmental Activities	Primary Government Business-type Activities	
		Services	Operating Grants and Contributions		Total	
<b>Primary government:</b>						
<i>Governmental activities:</i>						
General Government	2,472,946	787,259	418,348	(1,267,339)		(1,267,339)
Public safety	1,332,645	235,062	73,853	(1,023,730)		(1,023,730)
Highways and streets	730,350		143,252	(587,098)		(587,098)
Welfare	157,829			(157,829)		(157,829)
Culture and recreation	284,531			(284,531)		(284,531)
Conservation	44,352			(44,352)		(44,352)
Economic development	10,525			(10,525)		(10,525)
Interest on long-term debt	147,088			(147,088)		(147,088)
Capital outlay	360,851		446,960	86,109		86,109
Depreciation-unallocated	694,268			(694,268)		(694,268)
	<u>6,235,385</u>	<u>1,022,321</u>	<u>1,082,413</u>	<u>(4,130,651)</u>	<u>-</u>	<u>(4,130,651)</u>
<i>Business-type activities:</i>						
Water treatment	664,236	892,485	-	228,249		228,249
Wastewater treatment	841,259	855,271	-	14,012		14,012
Solid waste	343,073	190,271	-	(152,802)		(152,802)
Parking	35,275	14,484	-	(20,791)		(20,791)
Recreation Revolving	329,955	184,721	14,900	(130,334)		(130,334)
	<u>2,213,798</u>	<u>2,137,232</u>	<u>14,900</u>	<u>(61,666)</u>	<u>(61,666)</u>	<u>(61,666)</u>
	<u>8,449,183</u>	<u>3,159,553</u>	<u>1,097,313</u>	<u>(4,130,651)</u>	<u>(61,666)</u>	<u>(4,192,317)</u>
<b>General revenues and transfers:</b>						
Taxes:						
Property taxes, levied for general purposes				3,389,476		3,389,476
Property taxes, levied for debt services				184,050		184,050
Property Taxes, levied for Tax Increment Financing				813,596		
Licenses and permits				1,463,941		1,463,941
Other local revenues				444,969		444,969
Nonoperating income(expense)				(109,395)		(109,395)
Transfers				298,445		298,445
				(283,206)		15,239
				6,012,826	189,050	5,388,280
Change in net assets				1,882,175	127,384	1,195,963
Net assets - beginning				58,500,284	8,757,182	67,257,466
Net assets - ending				60,382,459	8,884,566	68,453,429

The notes to the financial statements are an integral part of this statement.

Exhibit B1  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Balance Sheet*  
*Governmental Funds*  
June 30, 2005

*All numbers are expressed in American Dollar*

		Special Revenue	Capital Projects	Capital & Noncapital Reserves	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	6,036,515	250		2,533,041	8,569,806
Investments	1,010,909	394,622	2,281,970		3,687,501
Receivables					
Taxes	2,714,189				2,714,189
Accounts	164,254				164,254
Intergovernmental			20,008		20,008
Interfund receivable	2,211,857	30	1,154,182	450	3,366,519
Other receivables					
Tax dedeed property held for resale	16,802				16,802
Prepaid items	30,604			18,995	49,599
	<u>12,185,130</u>	<u>394,902</u>	<u>3,456,160</u>	<u>2,552,486</u>	<u>18,588,678</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	78,207	13,000	9,075		100,282
Accrued Liabilities	497,646	5,338			502,984
Contracts payable	227,248		14,084		241,332
Retainage payable			8,725		8,725
Interfund payable	2,420,718	7,459	1,719,487	536,447	4,684,111
Deferred revenue	7,156,926				7,156,926
	<u>10,380,745</u>	<u>25,797</u>	<u>1,751,371</u>	<u>536,447</u>	<u>12,694,360</u>
Fund balances:					
Reserved for:					
Special purposes, reported in:					
Special revenue funds		369,105			369,105
Capital projects fund			1,704,789		1,704,789
Expendable trust funds				2,405,132	2,405,132
Unreserved (deficit), reported in:					
General fund	1,804,385				1,804,385
Expendable trusts				(389,093)	(389,093)
	<u>1,804,385</u>	<u>369,105</u>	<u>1,704,789</u>	<u>2,016,039</u>	<u>5,894,318</u>
	<u>12,185,130</u>	<u>394,902</u>	<u>3,456,160</u>	<u>2,552,486</u>	<u>18,588,678</u>

The notes to the financial statements are an integral part of this statement.

Exhibit B2  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Reconciliation of Governmental Funds*  
*Balance Sheet to the Statement of Net Assets*  
For the Fiscal Year Ended June 30, 2005

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*All numbers are expressed in American Dollars*

**Total Fund Balance - Governmental Funds (Exhibit B1)**

5,894,318

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	4,615,497
Buildings and other structures	3,941,980
Construction in progress	5,194,825
Equipment & furnishings	1,020,000
Vehicles	1,420,907
Infrastructure	50,000,000
Accumulated depreciation	(7,735,068)

58,458,141

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Bonds Payable	(3,150,000)
Landfill post-closure maintenance	(820,000)

(3,970,000)

**Net Assets of Governmental Activities (Exhibit A1)**

60,382,459

Exhibit B3  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
 Governmental Funds  
 For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars*

	General	Special Revenue	Capital Projects	Capital & Noncapital Reserves	Total Governmental Funds
<b>REVENUES</b>					
Property tax assessments	3,506,576	66,950	813,596		4,387,122
Licenses and permits	1,463,531	410			1,463,941
State support	561,597				561,597
Federal support	73,856		446,960		520,816
Charges for services	269,142			753,179	1,022,321
Other local sources	72,929	15,904	316,583	39,553	444,969
	<u>5,947,631</u>	<u>83,264</u>	<u>1,577,139</u>	<u>792,732</u>	<u>8,400,766</u>
<b>EXPENDITURES</b>					
General Government	1,812,505			660,441	2,472,946
Public safety	1,331,149	1,496			1,332,645
Highways and streets	776,850				776,850
Welfare	157,829				157,829
Culture and recreation	46,397	238,134			284,531
Conservation	864	43,488			44,352
Economic development	10,525				10,525
Debt service	184,050		138,038		322,088
Capital outlay	554,238		3,033,344		3,587,582
Depreciation - unallocated					
Other					
	<u>4,874,407</u>	<u>283,118</u>	<u>3,171,382</u>	<u>660,441</u>	<u>8,989,348</u>
Excess of revenues over(under) expenditures	<u>1,073,224</u>	<u>(199,854)</u>	<u>(1,594,243)</u>	<u>132,291</u>	<u>(588,582)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	61,739	261,625	305,811	312,854	942,029
Transfers out	(1,025,221)	(28,200)	(43,455)	(128,359)	(1,225,235)
	<u>(963,482)</u>	<u>233,425</u>	<u>262,356</u>	<u>184,495</u>	<u>(283,206)</u>
Net change in fund balances	109,742	33,571	(1,331,887)	316,786	(871,788)
Fund balances - beginning	1,694,643	335,534	3,036,676	1,699,253	6,766,106
Fund balances - ending	<u>1,804,385</u>	<u>369,105</u>	<u>1,704,789</u>	<u>2,016,039</u>	<u>5,894,318</u>



Exhibit B4  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances of Governmental Funds  
To the Statement of Activities  
For the Fiscal Year Ended June 30, 2005*

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*All numbers are expressed in American Dollars*

**Net change in fund balances - total governmental funds (Exhibit B3)** (871,788)

Amounts reported for governmental activities in the  
statement of activities (Exhibit A2) are different because:

Governmental funds report capital outlays as expenditures. However, in the  
statement of activities the cost of those assets is allocated over their estimated  
useful lives and reported as depreciation expense. This is the amount by which  
capital outlays exceeded depreciation in the current period.

<i>Reduce expenditures for capital outlays increasing fixed assets</i>	3,273,231
<i>Increase expenditures for depreciation charges</i>	(694,268)

The issuance of long-term debt (e.g., bonds, leases) provides current financial  
resources to governmental funds, while the repayment of the principal of long-term  
debt consumes the current financial resources of governmental funds. Neither  
transaction, however, has any effect on net assets. Also, governmental funds  
report the effect of issuance costs, premiums, discounts, and similar items when  
debt is first issued, whereas these amounts are deferred and amortized in the  
statement of activities. This amount is the net effect of these differences in the  
treatment of long-term debt and related items.

<i>Reduction in expenditures for principal payments on debt</i>	<u>175,000</u>
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<b>Change in net assets of governmental activities (Exhibit A2)</b>	<u><u>1,882,175</u></u>
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## Exhibit B5

**TOWN OF NEWMARKET, NEW HAMPSHIRE***Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual***General Fund**

For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars*

	<b>Original Budget</b>	<b>Actual (GAAP Basis)</b>	<b>Over(Under) Budget</b>
<b>REVENUES</b>			
Taxes	3,273,149	3,506,576	233,427
Licenses and permits	1,263,385	1,463,531	200,146
State support	553,734	561,597	7,863
Federal support	73,856	73,856	
Charges for services	251,525	269,142	17,617
Miscellaneous	55,497	72,929	17,432
	<u>5,471,146</u>	<u>5,947,631</u>	<u>476,485</u>
<b>EXPENDITURES</b>			
Current:			
General Government	1,815,593	1,812,505	3,088
Public safety	1,358,958	1,331,149	27,809
Highways and streets	694,837	776,850	(82,013)
Welfare	149,449	157,829	(8,380)
Culture and recreation	46,397	46,397	
Conservation	864	864	
Economic development	13,000	10,525	2,475
Debt service	184,050	184,050	
Capital outlay	680,267	554,238	126,029
	<u>4,943,415</u>	<u>4,874,407</u>	<u>69,008</u>
Excess of revenues over(under) expenditures	<u>527,731</u>	<u>1,073,224</u>	<u>545,493</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	66,500	61,739	4,761
Transfers out	(1,024,231)	(1,025,221)	990
	<u>(957,731)</u>	<u>(963,482)</u>	<u>5,751</u>
Net change in fund balances	(430,000)	109,742	551,244
Fund balances - beginning	1,694,643	1,694,643	
Fund balances - ending	<u>1,264,643</u>	<u>1,804,385</u>	<u>551,244</u>

The notes to the financial statements are an integral part of this statement.

Exhibit B6  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Net Assets*  
 Proprietary Funds  
 June 30, 2005

*All numbers are expressed in American Dollars*

	Business-type Activities ~ Enterprise Funds				
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving
<b>ASSETS</b>					<b>Total</b>
Current assets:					
Cash and cash equivalents	383,895	676,094	200		1,060,264
Investments	250,773	10,483	205,117	47,980	533,298
Accounts receivable	63,274	60,712	32,309		156,295
Interfund receivable	1,106,707	184,014		1,314	1,347,915
	1,804,649	931,303	237,626	49,294	3,097,772
Noncurrent assets:					
Capital assets:					
Land	400	340,000			340,400
Buildings and other structures	2,400,000				2,400,000
Equipment & furnishings		1,850,000			1,850,000
Vehicles	18,000	63,500			81,500
Infrastructure	5,500,236	2,232,658			7,732,894
Accumulated depreciation	(3,487,877)	(1,431,093)			(4,918,970)
	4,430,759	3,055,065			7,485,824
	6,235,408	3,986,368	237,626	49,294	10,583,596
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and accrued liabilities	49,651	72,777	715	720	155,163
Contracts payable	12,500				12,500
Interfund payable			15,084		15,084
Bonds & notes payable, net of State Aid	84,094	63,527			147,621
	146,245	136,304	15,799	720	330,368
Long-term liabilities:					
Bonds & notes payable, net of State Aid	352,227	1,016,435			1,368,662
	498,472	1,152,739	15,799	720	1,699,030
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	3,994,438	1,972,103			5,966,541
Restricted for capital outlays ( <i>Capital Reserve Funds</i> )	383,895	676,094			1,059,989
Unrestricted	1,358,603	185,432	221,827	48,574	1,858,036
	5,736,936	2,833,629	221,827	48,574	8,884,566

The notes to the financial statements are an integral part of this statement.

Exhibit B7  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Revenue, Expenditures and Changes in Net Fund Assets*  
 Proprietary Funds  
 For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars*

	Business-type Activities ~ Enterprise Funds				
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving
<b>OPERATING REVENUES</b>					
Operating grants and contributions:					
<i>State aid</i>					
DCYF Grant					14,900
Charges for services:					
User charges	761,763	745,621	190,271	14,484	184,721
Entrance fees	90,000	87,950			1,896,860
Other services	40,722	21,700			177,950
	892,485	855,271	190,271	14,484	2,152,132
<b>OPERATING EXPENSES</b>					
Wages and benefits	187,745	296,597	6,072		201,681
Purchased services	77,667	163,601	275,936		37,660
Operating supplies	16,474	56,850	18,417		13,352
Operations & maintenance	158,789	148,004	41,873	35,275	44,532
General and administrative	8,992	27,445	775		22,896
Nondepreciable capital expenses	34,116	15,863			9,834
Depreciation	180,453	132,899			313,352
	664,236	841,259	343,073	35,275	329,955
Operating income(loss)	228,249	14,012	(152,802)	(20,791)	(130,334)
					(61,666)
<b>NONOPERATING INCOME(EXPENSE)</b>					
State grant					38,064
Earnings on investments	8,208	9,743	4,334	792	23,405
Interest expense, net of State Aid	(47,438)	(55,298)			(102,736)
Grant Expenditures					(68,128)
	(39,230)	(45,555)	4,334	792	(29,736)
	189,019	(31,543)	(148,468)	(19,999)	(160,070)
					(171,061)
Income before contributions and transfers					
<b>CONTRIBUTIONS AND TRANSFERS</b>					
Transfers in					
Transfers out			154,750		163,510
		(19,815)			(19,815)
Changes in net assets	189,019	(51,358)	6,282	(19,999)	3,440
Total net assets - beginning	5,547,917	2,884,987	215,545	68,573	40,160
Total net assets - ending	5,736,936	2,833,629	221,827	48,574	43,600
					8,884,566

The notes to the financial statements are an integral part of this statement.

Exhibit B8  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Cash Flows*  
 Proprietary Funds  
 For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars*

Business-type Activities ~ Enterprise Funds					
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					<b>Total</b>
Receipts from customers and users	905,689	868,868	176,806	14,484	2,150,568
Receipts from operating grants and contributions	(196,764)	(287,688)	(340,854)	(34,560)	14,900
Payments to suppliers for goods and services	(187,745)	(296,597)	(6,072)		(1,006,619)
Payments to employees for services	521,180	284,583	(170,120)	(20,076)	(692,095)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					<b>466,754</b>
Operating Transfer from(to) other funds	(90,000)	(19,305)			(109,305)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					<b>(109,305)</b>
Principal paid on capital debt	(115,000)	(119,040)			(234,040)
Interest paid on capital debt	(47,438)	(55,298)			(102,736)
State aid received	32,487	47,781			80,268
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					<b>(256,508)</b>
Sale(Purchase) of investments	74,458	527,630	169,328	20,076	940,380
Interest and dividends received	8,208	9,743	792		18,743
Net increase(decrease) in cash and cash equivalents	82,666	537,373	170,120	20,076	959,123
Cash and cash equivalents - beginning	383,895	676,094		75	1,060,064
Cash and cash equivalents - ending					
	383,895	676,094		75	1,060,064

Exhibit B8  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Cash Flows*  
 Proprietary Funds  
 For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars*

	Business-type Activities ~ Enterprise Funds					
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving	Total
Operating income (loss)	228,249	14,012	(152,802)	(20,791)	(130,334)	(61,666)
Adjustments to reconcile operating income(loss) to net cash received from (used by) operating activities:						
Depreciation expense	180,453	132,899				313,352
(Increase) decrease in accounts receivable	13,204	16,597	(13,465)			16,336
Increase (decrease) in accounts payable	9,274	26,883	(3,853)	715	(18,479)	14,540
	202,931	176,379	(17,318)	715	(18,479)	344,228
Net cash received from (used by) operating activities	431,180	190,391	(170,120)	(20,076)	(148,813)	282,562
Noncash investing, capital, and financing activities:	none	none	none	none	none	

The notes to the financial statements are an integral part of this statement.

Exhibit B9  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Fiduciary Net Assets*  
 Fiduciary Funds  
 June 30, 2005

*All numbers are expressed in American Dollars*

	Private-Purpose		
	Trusts		
	Non-expendable		
	Town	Library	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents	1,064,228		598,946
Investments, at fair value		35,119	430,998
	<u>1,064,228</u>	<u>35,119</u>	<u>1,029,944</u>
<b>LIABILITIES</b>			
Interfund payable	15,239		
Agency deposits			1,029,944
	<u>15,239</u>		<u>1,029,944</u>
<b>NET ASSETS</b>			
Reserved for endowments	1,048,989		
Reserved for special purposes		35,119	
	<u>1,048,989</u>	<u>35,119</u>	

The notes to the financial statements are an integral part of this statement.

Exhibit B10  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Changes in Fiduciary Net Assets*  
 Fiduciary Funds  
 For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars*

	Private-Purpose Trusts		
	Non-expendable		
	Town	Library	Agency Funds
<b>ADDITIONS:</b>			
New funds received	7,600		206,410
	7,600		206,410
Investment earnings:			
Interest and dividends	38,734	1,544	
Net increase(decrease) in the fair value of investments	10,529		
	49,263	1,544	
	56,863	1,544	206,410
<b>DEDUCTIONS:</b>			
Cemetery care	23,664		
Scholarships	15,167		
Other distributions			5,128
	38,831		5,128
Change in net assets	18,032	1,544	201,282
Net assets - beginning	1,030,957	33,575	828,662
Net assets - ending	1,048,989	35,119	1,029,944



# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Newmarket is a New Hampshire Municipal Corporation governed by a Town Council and other elected officials under a local charter form of government. Operations are directed by a Town Administrator appointed by the Council. The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies and its conformity with such principles are disclosed below. These disclosures are an integral part of the Town's financial statements.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- For the first time the financial statements include:

A Management's Discussion and Analysis (MD&A) providing an analysis of the Town's overall financial position and results of operations.

Financial statements prepared using full-accrual accounting for all of the Town's activities.

- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements) as of June 30, 2005.

### FINANCIAL REPORTING ENTITY

The accompanying financial statements present the government and its component units. A component unit is defined by GASB as a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government is such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity and the Town is not a component unit of any other primary government.

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

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### GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenue* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Governmental fund financial statements** are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Tax assessments (property and other taxes), grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. If any, only the portion of special assessments

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# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

- ☐ The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- ☐ The *Special Revenue Fund* accounts for the many grants and restricted funds received annually by the Town.
- ☐ The *Capital Projects Fund* accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities, and procurement of equipment necessary for providing educational programs for all students within the Town.
- ☐ The *Expendable Trusts fund* accounts for the Town's capital and non-capital reserve funds which are restricted for specific purposes

The government reports the following major proprietary funds:

- ☐ The *Water Treatment Fund* accounts for the activities of the Town's water treatment utility.
- ☐ The *Wastewater Treatment Fund* accounts for the activities of the Town's wastewater utility.
- ☐ The *Solid Waste Fund* accounts for the activities of the Town's Landfill and recycling programs.
- ☐ The *Parking Fund* accounts for the activities of the Town's parking facilities and services.
- ☐ The *Recreation Revolving Fund* accounts for the Town's recreation programs.

Additionally, the government reports the following other fund types:

- ☐ The *Private-purpose Trusts Fund* is used to account for resources legally held by Town's Trustees of Trust Funds in trust for various donor-restricted purposes. A portion of these trusts are accounted for as non-expendable which means that only income balances may be spent. The original principal of these trusts net of any capital gains or losses must be preserved as capital. All other resources of the fund, including any earnings on invested resources, may be used to support the Town's activities.
- ☐ The *Agency Fund* accounts for the assets held on behalf of the public school district, contractors and developers.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

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extent, that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**General Budget Policies** – General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the Town's operations. The Town votes appropriations by official ballot in accordance with State Statutes and its Town Charter. Appropriations are made on an annual basis for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis generally consistent with the modified accrual basis of accounting. Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered. In the case of emergency expenditures, over-expenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2004-05, \$430,000 beginning General Fund balance was applied for this purpose.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year. Amounts recorded as budgetary expenditures in the *Budgetary Comparison Schedule (Exhibit C1)* are presented on the basis budgeted by the Town. Since there were no encumbrances at the beginning or end of the fiscal year, those reported in conformity with generally accepted accounting principles in the *Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit B3)* were the same.

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# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

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### ASSETS, LIABILITIES AND FUND EQUITY

**Deposits and Investments.** For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less. With the exception of Library and Trust Fund monies, which are held by separately elected trustees, the Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the Town Manager, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

The Town Trustees are authorized by State statute to invest Trust Funds, including Capital Reserve Funds, in obligations of political subdivisions and stocks, bonds that are legal for investment by New Hampshire savings banks except mutual funds unless the mutual funds are registered with the Securities and Exchange Commission, qualified for sale in the State of New Hampshire in accordance with the New Hampshire Uniform Securities Act of the New Hampshire Secretary of State's Office, and have in their prospectus a stated investment policy that is consistent with the investment policy adopted by the Trustees of Trust Funds in accordance with RSA 35:9. The Trustees may also invest trust funds in New Hampshire credit unions and in the public deposit investment pool established pursuant to RSA 383:22. Capital Reserve funds must be kept in separate accounts and not intermingled with other funds.

With the exception of investments in the New Hampshire Public Deposit Investment Pool (the Pool), investments are stated at market value. Under the terms of GASB Statement #31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Pool is considered to be a **2a7-like pool** which means that it has a policy that it will, and does operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. This rule allows SEC-registered mutual funds to use amortized cost rather than market value to report net assets to compute share prices if certain conditions are met. Therefore, the Town reports its investments in the Pool at amortized cost, which equals the Pool's participation unit price.

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## TOWN OF NEWMARKET, NEW HAMPSHIRE

### Notes to Financial Statements

June 30, 2005

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**Receivables.** Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded: *Tax revenue* is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes not liened or deeded within statutory time limits and 1.0% of the remaining uncollected balances have been reserved. The National Council on Governmental Accounting (NCGA), Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town. *Interest on investments* is recorded as revenue in the year earned. Certain *grants* received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made. Various *service charges* (Water, Sewer, Landfill, Ambulance, etc.) are recorded as revenue for the period when service was provided.

**Internal Balances – Interfund Receivables and Payables.** During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances. The Town considers all receivables collectible and therefore makes no provision for bad debt in its financial statements.

**Inventories and Prepaid Items.** Inventory in the Governmental and Proprietary Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**Capital Assets.** Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Public domain infrastructure	40-60
System infrastructure	20
Vehicles	5
Office equipment	5
Computer equipment	5
Other equipment & furnishings	10

**Deferred Revenue.** Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when the government receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**Long-Term Obligations.** In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Compensated Absences.** It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All benefits are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**Fund Equity.** In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

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**Comparative data/reclassification.** Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

### **RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**Explanation Of Certain Differences Between The Governmental Fund Balance Sheet And The Government-Wide Statement Of Net Assets (Exhibit B2)** – Differences between *fund equity* in the governmental fund financial statements (Exhibit B1) prepared on the modified accrual basis of accounting and *net assets* in the government-wide financial statements (Exhibit A1) prepared on the accrual basis of accounting are explained in detail in Exhibit B2. The primary differences between the two are that fixed assets and related items add to net assets and that long-term debts and related items generally decrease equity in the Statement of Net Assets.

**Explanation Of Certain Differences Between The Governmental Fund Statement Of Revenues, Expenditures, And Changes In Fund Balances And The Government-Wide Statement Of Activities (Exhibit B4)** – Differences between *changes in net assets of governmental activities* as reported in the government-wide statement of activities (Exhibit A2) prepared on the accrual basis of accounting and the *net changes in fund balances-total governmental funds* in the governmental fund statement of revenues, expenditures, and changes in fund balances (Exhibit B3) prepared on the modified accrual basis of accounting are explained in detail in Exhibit B4. As noted above, the differences relate primarily to the way in which fixed asset and long-term debt transactions are reported. One element of the reconciliation explains that governmental funds report capital outlays as expenditures where as the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense in the government-wide statements.

Another element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities."

Other reconciling items include expenses reported in the statement of activities that do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." These would include the changes in compensated absences payable, certain claims and judgments, accrued interest and amortization transactions.

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# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

### STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### DEFICIT FUND BALANCES

##### Project Deficits

The following projects had fund deficits at June 30, 2005:

##### *Governmental Activities:*

##### Capital Projects Fund:

Public Works and Fire Department Complex	\$ 1,600,000
Black Bear Business Park	<u>119,487</u>
	<u>\$ 1,719,487</u>

Generally, this deficit arises because of the application of generally accepted accounting principles to the financial reporting for these funds. Bonds or notes authorized to finance the projects are not recognized on the financial statements until issued. This project is being funded from the unreserved fund balance and from capital reserve funds. The short-term project loans will be converted to permanent debt upon completion of the project. Debt proceeds will be recognized as project revenues at that time.

##### *Fiduciary Funds:*

##### Health Insurance Trust

\$ 389,093

Generally, this deficit arises because of claims in excess of premiums for the years prior to 2005. During 2005, the excess of premiums over claims was \$ 47,520. Management anticipates that it will fund the deficit from future earnings.

### ASSETS

#### CASH AND EQUIVALENTS

**Deposits** ~ The Town's cash deposits are categorized to give an indication of the level of risk assumed by the entity at year-end. **Category 1** ~ Includes deposits that are insured or collateralized with securities held by the Town or by its agent in the Town's name; **Category 2** ~ Includes deposits that are collateralized with securities held by the pledging financial institution, its trust department or agent in the Town's name; **Category 3** ~ Includes deposits that are uninsured and uncollateralized.

	Category			Bank	Carrying
	1	2	3	Balance	Value
<i>Governmental Activities:</i>					
<u>Cash &amp; Equivalents</u>					
Bank Deposits & Petty Cash	9,469,951	-	210,922	9,680,873	8,569,806
<i>Enterprise Funds:</i>					
<u>Cash &amp; Equivalents</u>					
Bank Deposits & Petty Cash	1,060,264			1,060,264	1,060,264
<i>Fiduciary Funds:</i>					
<u>Cash &amp; Equivalents</u>					
Bank Deposits	1,663,174	-	-	1,663,174	1,663,174
	<u>\$ 11,133,125</u>	<u>\$ -</u>	<u>\$ 210,922</u>	<u>\$ 11,344,047</u>	<u>\$ 11,293,244</u>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

### INVESTMENTS

The Town's investments are categorized to give an indication of the level of risk assumed by the entity at year-end. **Category 1** Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name. **Category 2** Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name. **Category 3** Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name. Investments in the *New Hampshire Public Deposit Investment Pool* and mutual funds are considered to be **unclassified** because underlying securities are not specifically identifiable. At this time, the Pool's investments are limited to short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire municipal obligations, certificates of deposit from AI/PI-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements and reverse overnight repurchase agreements with primary dealers or dealer banks. Investments at June 30, 2005 are summarized below:

	Category				Fair Value
	1	2	3	Unclassified	
<b>Governmental Activities:</b>					
Bank Certificates of Deposits	\$ 45,063	\$ -	\$ -	\$ 45,063	\$ 45,063
NH Public Deposit Investment Pool	-	-	-	3,642,441	3,642,441
	<u>45,063</u>	<u>-</u>	<u>-</u>	<u>3,687,504</u>	<u>3,687,504</u>
<b>Business-Type Activities:</b>					
NH Public Deposit Investment Pool				533,298	533,298
<b>Fiduciary Funds:</b>					
Bank Certificates of Deposits	38,813	-	-	39,814	39,814
Mutual Funds	-	-	-	426,300	426,300
	<u>38,813</u>	<u>-</u>	<u>-</u>	<u>466,114</u>	<u>466,114</u>
	<u>\$ 83,876</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,686,916</u>	<u>\$ 4,686,916</u>

### PROPERTY TAXES

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The 2004 property tax levy was based on a net assessed valuation as of April 1, 2003 of \$665,706,941. State Education Taxes were based on a State-wide equalized valuation of \$660,706,941. In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year-end.

The tax rate for the year ended June 30, 2005, was as follows:

Municipal Portion	\$ 5.44
Local School Tax Assessment	9.94
State Education Tax Assessment	2.75
County Tax Assessment	.94
	<u>\$ 19.07</u>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

Property taxes collected by the Town include taxes levied for other governmental entities as follows:

### Newmarket School District:

Local School District Assessment	\$6,617,731	
State Education Tax Assessment	<u>1,818,243</u>	
		\$8,435,974

### Rockingham County:

Local Tax Assessment	638,828	
Pass-Through State Shared Revenue	<u>(10,991)</u>	
		<u>627,837</u>
		<u>\$9,063,811</u>

The responsibility for the collection of taxes rests with the Town and tax amounts must be remitted to other municipal entities as requested. Any amounts due at year end are reported in these financial statements as Intergovernmental payables.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days. The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town. During the current year, the Tax Collector on May 1, 2005 placed liens on related properties for all uncollected 2003 tax accounts not otherwise protected by court decree.

## TAXES RECEIVABLE

Taxes receivable at June 30, 2005, are as follows:

### Uncollected Taxes (Levy of 2004)

Property	\$ 2,754,242	
Land Use Change	17,500	
Resident Taxes	<u>35,610</u>	
		\$ 2,807,352

### Unredeemed Taxes (under tax liens)

Levy of 2003	<u>\$ 2,717</u>	
		<u>2,717</u>
		2,810,069
		<u>(95,880)</u>
		<u>\$ 2,714,189</u>

Reserve for non-current taxes receivable

**TOWN OF NEWMARKET, NEW HAMPSHIRE***Notes to Financial Statements*June 30, 2005

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**ACCOUNTS RECEIVABLES**

Accounts receivables as of December 31, 2005 are as follows:

	<b>Governmental Activities</b>	<b>Business- Type Activities</b>
<u>Accounts</u>		
Ambulance services	\$ 123,986	\$ -
Water services	-	63,274
Wastewater services	-	60,712
Solid waste services	-	32,209
Other	49,597	-
	<u>173,583</u>	<u>156,195</u>
Less: Allowance for non-current receivables	(9,330)	-
	<u><u>\$ 164,253</u></u>	<u><u>\$ 156,195</u></u>

**INTERGOVERNMENTAL RECEIVABLES**

Amounts due from other governmental entities representing various grants and allocations receivable at June 30, 2005 were as follows:

	<b>Governmental Activities</b>
Capital Projects Fund	
State of New Hampshire - for Main Street Enhancements	<u><u>\$ 20,008</u></u>

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**TOWN OF NEWMARKET, NEW HAMPSHIRE***Notes to Financial Statements*

June 30, 2005

**INTERNAL BALANCES ~ INTERFUND RECEIVABLES/PAYABLES**

Individual fund interfund receivable and payable balances at June 30, 2005 are as follows:

	<b>Internal Balance/ Interfund Receivable</b>	<b>Internal Balance/ Interfund Payable</b>
<b><i>Governmental Activities:</i></b>		
General Fund	\$ 2,211,858	\$ 2,420,718
Special Revenues Fund:		
Public Library	-	5,585
Pistol Permits	30	-
Conservation Commission	-	1,874
Capital Projects Fund:		
Main Street Enhancements	81,859	-
Waterfront CDBG	14,084	-
Open Space	384,948	-
Public Works & Fire Department Complex	-	1,600,000
Downtown Business District	673,290	-
Black Bear Business Park	-	119,487
Capital and Non-capital Reserves Fund:		
Capital Reserve ~ Municipal Transportation Improvement	450	81,859
Capital Reserve ~ Public Works	-	46,500
General Fund Trust ~ Health Insurance Activities	-	408,088
	<u>3,366,519</u>	<u>4,684,111</u>
<b><i>Business-Type Activities:</i></b>		
Water Department	1,106,707	-
Sewer Department	184,014	-
Solid Waste	-	15,084
Parking Meters	1,314	-
Recreation Revolving	55,880	-
	<u>1,347,915</u>	<u>15,084</u>
<b><i>Fiduciary Funds:</i></b>		
Trust ~ Cemetery Trusts	-	15,239
	<u>\$ 4,714,434</u>	<u>\$ 4,714,434</u>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

### FIXED ASSETS

A summary of changes in fixed assets for the fiscal year ended December 31, 2005 is as follows:

<i>Governmental Activities</i>				
	<b>Beginning</b>			<b>Ending</b>
	<b>Balances</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances</b>
Land	\$ 3,850,000	\$ 765,497	\$ -	\$ 4,615,497
Buildings & Other Structures	2,000,000	1,941,980		3,941,980
Construction in Progress	4,868,958	2,267,847	1,941,980	5,194,825
Equipment	1,020,000			1,020,000
Vehicles	2,142,300	212,907	934,300	1,420,907
Infrastructure	50,000,000	-	-	50,000,000
	63,881,258	5,188,231	2,876,280	66,193,209
Less: Accumulated Depreciation	(7,961,100)	(694,268)	(920,300)	(7,735,068)
	<u>\$ 55,920,158</u>	<u>\$ 4,493,963</u>	<u>\$ 1,955,980</u>	<u>\$ 58,458,141</u>

<i>Business-Type Activities ~ Water Treatment</i>				
	<b>Beginning</b>			<b>Ending</b>
	<b>Balances</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances</b>
Land	\$ 400	\$ -	\$ -	\$ 400
Buildings & Other Structures	2,400,000			2,400,000
Vehicles	18,000			18,000
Infrastructure	5,500,236		-	5,500,236
	7,918,636	-	-	7,918,636
Less: Accumulated Depreciation	(3,307,424)	(180,453)	-	(3,487,877)
	<u>\$ 4,611,212</u>	<u>\$ (180,453)</u>	<u>\$ -</u>	<u>\$ 4,430,759</u>

<i>Business-Type Activities ~ Wastewater Treatment</i>				
	<b>Beginning</b>			<b>Ending</b>
	<b>Balances</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances</b>
Land	\$ 340,000	\$ -	\$ -	\$ 340,000
Buildings & Other Structures	1,850,000			1,850,000
Vehicles	63,500			63,500
Infrastructure	2,232,658		-	2,232,658
	4,486,158	-	-	4,486,158
Less: Accumulated Depreciation	(1,298,194)	(132,899)	-	(1,431,093)
	<u>\$ 3,187,964</u>	<u>\$ (132,899)</u>	<u>\$ -</u>	<u>\$ 3,055,065</u>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

### RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During the fiscal year, the Town was a member of the *Local Government Center Property-Liability Trust, Inc.*, a public-entity risk pool currently operating as a common risk management and insurance programs for member towns, cities and other qualified political subdivisions of New Hampshire.

As a member of the *Local Government Center Property-Liability Trust, Inc.* the Town shares in contribution to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage run from July 1<sup>st</sup> to July 1<sup>st</sup>. The program includes a Self Insured Retention (SIR) from which is paid up to \$500,000 for each and every covered property, auto physical damage, and crime loss, subject to a \$1,000 deductible, and each and every covered General Liability and Public Officials Liability loss. The Trust maintains on behalf of its members several reinsurance policies that are shared by the membership.

- **Contributions** paid in 2004 for FY2005, ending June 30, 2005, to be recorded as an insurance expense/expenditure totaled \$75,921.04.
- **Unpaid contributions** for the year ending June 30, 2005, and due in 2005 were \$0.00.
- **Additional contributions** paid in 2005 for FY2005, ending June 30, 2005, to be recorded as an insurance expense/expenditure totaled \$112.40.
- **Additional contributions** paid in 2004 for FY2005, ending June 30, 2005, to be recorded as an insurance expense/expenditure totaled \$3,467.83
- **Workers Compensation Plan** paid for the period of 1/1/2005 to 12/31/2005 totaled \$61,225.16.

Member Participation Agreements permit the risk pool to make additional assessments to members should there be a deficiency in pooled assets to meet its liabilities. At this time, the neither entity foresees the likelihood of an additional assessment and claims have not exceeded insurance coverage in any of the past years.

### LIABILITIES

#### AGENCY DEPOSITS

Amounts held for others at June 30, 2005 were as follows:

#### Agency Funds

Newmarket School District ~ Capital Reserve Funds	\$ 550,835
Developers' Performance Bonds	52,809
Employee Benefit Plan Assets:	
<i>Deferred Compensation Plan - ICMA</i>	284,283
<i>Deferred Compensation Plan - Nationwide</i>	142,017
	<u>\$1,029,944</u>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

### DEFERRED REVENUE

Deferred Revenues at June 30, 2005 were as follows:

2005-2006 fiscal year Property taxes billed on May 15, 2005	\$6,887,886
Impact Fees	268,247
Other	793
	<u>\$7,156,926</u>

### DEFINED BENEFIT PENSION PLAN

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and Towns, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 4 Chenell Drive ~ Concord, NH 03301-8509.

The payroll for employees covered by the System for the year ended June 30, 2005, was \$2,284,851; the Town's total payroll was \$2,709,082. Contribution requirements for the year ended June 30, 2005, were as follows:

State of New Hampshire	\$ 28,870
Town's Portion	146,316
Employees' Portion	141,867
	<u>\$ 317,053</u>

### DEFERRED COMPENSATION PLAN

Deferred Compensation Plan - The Town offers its employees deferred compensation plans through the International City Manager's Association and Nationwide Insurance Company. Both plans were created in accordance with Internal Revenue Code Section 457. The plans, available to all employees, permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets and corresponding liabilities to employees for deferred compensation is recorded as agency funds. Plan assets are reported at fair market value.



# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

Both plans are administered by independent companies and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plans, all investments purchased and all income attributable there to are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant. It is the opinion of Management that the Town has no liability for losses under the plans but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

### LONG-TERM DEBT

**Changes in General Long-Term Debt.** The following is a summary of the Town's general long-term debt transactions for the fiscal year ended June 30, 2005:

	July 1, 2004	Issued	Retired	June 30, 2005	Within One Year
<i>Governmental Activities:</i>					
Bonds and Notes Payable	\$ 3,325,000		\$ 175,000	\$ 3,150,000	\$ 175,000
Landfill Closure & Long-Term Maintenance	861,000		41,000	820,000	41,000
	<u>4,186,000</u>	-	<u>216,000</u>	<u>3,970,000</u>	<u>216,000</u>
<i>Business-Type Activities:</i>					
Major Enterprise Funds					
Bonds and Notes Payable					
Water Treatment	690,000		115,000	575,000	115,000
Wastewater Treatment	1,462,721		119,040	1,343,681	79,040
	<u>2,152,721</u>	-	<u>234,040</u>	<u>1,918,681</u>	<u>194,040</u>
	<u>\$ 6,338,721</u>	\$ -	<u>\$ 450,040</u>	<u>\$ 5,888,681</u>	<u>\$ 410,040</u>

**Long-term Debt Payable.** Long-term debt payable at June 30, 2005, is comprised of the following individual issues:

Description of Issue	Original Amount	Issue Date	Maturity Date	Rate %	June 30, 2004
<i>Governmental Activities:</i>					
Bonds & Notes Payable					
<u>General Fund</u>					
Open Space Conservation	\$ 2,000,000	01/15/03	01/15/23	4.25-4.90	\$ 1,800,000
<u>Capital Projects</u>					
Downtown TIF Improvements	1,500,000	01/15/03	01/15/23	4.25-4.90	1,350,000
					<u>3,150,000</u>
Landfill Closure & LT Maintenance					820,000
					<u>3,970,000</u>
<i>Business-Type Activities:</i>					
Water Treatment					
Water Facility Bond	2,300,000	01/15/89	01/15/10	6.8-6.875	575,000
Wastewater Treatment					
Sewer Construction Bond	800,000	08/15/85	08/15/05	8.80-9.90	
Creighton Street Pump/Outfall Notes	1,964,777	03/05/03	01/01/22	3.704	1,343,681
					<u>1,918,681</u>
					<u>\$ 5,888,681</u>

**TOWN OF NEWMARKET, NEW HAMPSHIRE***Notes to Financial Statements*

June 30, 2005

**Annual Requirements To Amortize General Obligation Debt.** The annual requirements to amortize all general obligation debt outstanding as of June 30, 2005, including interest payments, are as follows:

*Governmental Activities:***Fiscal Year Ending****December 31,**

2006  
2007  
2008  
2009  
2010  
2011-23

**General Obligation Notes and Bonds**

<b>Principal</b>	<b>Interest</b>	<b>Total</b>
\$ 175,000	\$ 139,650	\$ 314,650
175,000	132,213	307,213
175,000	124,775	299,775
175,000	117,338	292,338
175,000	109,900	284,900
2,275,000	736,755	3,011,755
<b>\$ 3,150,000</b>	<b>\$ 1,360,631</b>	<b>\$ 4,510,631</b>

*Business-Type Activities:***Fiscal Year Ending****December 31,**

2006  
2007  
2008  
2009  
2010

**Water Treatment Debt**

<b>Principal</b>	<b>Interest</b>	<b>Total</b>
\$ 115,000	\$ 39,531	\$ 154,531
115,000	31,625	146,625
115,000	23,719	138,719
115,000	15,813	130,813
115,000	7,906	122,906
<b>\$ 575,000</b>	<b>\$ 118,594</b>	<b>\$ 693,594</b>

**Fiscal Year Ending****December 31,**

2006  
2007  
2008  
2009  
2010  
2011-22

**Wastewater Treatment Debt**

<b>Principal</b>	<b>Interest</b>	<b>Total</b>
\$ 79,040	\$ 49,770	\$ 128,810
79,040	46,842	125,882
79,040	43,915	122,955
79,040	40,987	120,027
79,040	38,059	117,099
948,481	228,347	1,176,828
<b>\$ 1,343,681</b>	<b>\$ 447,920</b>	<b>\$ 1,791,601</b>

All debt is general obligation debt of the Town, which is backed by its full faith and credit. Enterprise Fund debt will be repaid from user fees.

**Fiscal Year Ending****December 31,**

2006  
2007  
2008  
2009  
2010  
2011-21

**Estimated Landfill Post-Closure Costs**

<b>Principal</b>	<b>Interest</b>	<b>Total</b>
\$ 41,000	\$ -	\$ 41,000
41,000	-	41,000
41,000	-	41,000
41,000	-	41,000
41,000	-	41,000
615,000	-	615,000
<b>\$ 820,000</b>	<b>\$ -</b>	<b>\$ 820,000</b>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2005

The Town's Landfill closure construction was completed according to State and Federal regulations in 1995. Postclosure monitoring and other costs are estimated at \$41,000 per year or \$861,000 over the next 20 years (30 years from closure). This estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of June 30, 2005. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The State of New Hampshire Department of Environmental Services requires that all entities which receive licensing for landfills since 1991 meet general financial assurance requirements. The Town has met these requirements. The Town expects to finance the post-closure care costs by annual appropriations and fees collected through a pay-per-bag program.

### State Aid

Under various State of New Hampshire Funding Programs, the Town receives a percent of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities and water filtration facilities. The following is a summary of changes in State Aid receivable for the year ended December 31, 2005:

	Balance January 1, 2005	New Grants	Grants Received	Balance June 30, 2005	Due Within One Year
<i>Business-Type Activities:</i>					
Major Enterprise Funds					
Water Treatment	\$ 171,166		\$ 32,487	\$ 138,679	\$ 30,906
Wastewater Treatment	311,500		47,781	263,719	25,281
	<u>\$ 482,666</u>	<u>\$ -</u>	<u>\$ 80,268</u>	<u>\$ 402,398</u>	<u>\$ 56,187</u>

As of December 31, 2005, the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending December 31,	For Water Treatment Debt		
	Principal	Interest	Total
2006	\$ 30,906	\$ -	\$ 30,906
2007	29,285	-	29,285
2008	27,744	-	27,744
2009	26,163	-	26,163
2010	24,581	-	24,581
	<u>\$ 138,679</u>	<u>\$ -</u>	<u>\$ 138,679</u>

Fiscal Year Ending December 31,	For Wastewater Treatment Debt		
	Principal	Interest	Total
2006	\$ 15,513	\$ 9,768	\$ 25,281
2007	15,513	9,193	24,706
2008	15,513	8,619	24,132
2009	15,513	8,044	23,557
2010	15,513	7,470	22,983
2011-22	186,154	44,819	230,973
	<u>\$ 263,719</u>	<u>\$ 87,913</u>	<u>\$ 351,632</u>

**TOWN OF NEWMARKET, NEW HAMPSHIRE***Notes to Financial Statements*

June 30, 2005

**Bonds or Notes Authorized - Unissued**

Bonds and notes authorized and unissued as of June 30, 2005 were as follows:

<b>Authorization</b>	<b>Purpose</b>	<b>Unissued Amount</b>
May 12, 1998 ~ Article 8	Black Bear Business Park	
	Infrastructure Improvements	\$ 3,250,000
May 14, 2002 ~ Article 4	Water Treatment System	
	Infrastructure Improvements	2,150,000
May 14, 2002 ~ Article 5	Wastewater Collection System	
	Infrastructure Improvements	800,000
May 13, 2003 ~ Article 3	Downtown TIF	
	Infrastructure Improvements	2,500,000
May 11, 2004 ~ Article 3	Capital Project	
March 1994	Renovate McCallen Building	1,600,000
		<u>\$ 10,300,000</u>

**SEGMENT INFORMATION FOR BUSINESS-TYPE FUNDS**

Selected segment information for the Town's Business-type funds for the fiscal year ended June 30, 2005, was as follows:

	<b>Water Treatment</b>	<b>Wastewater Treatment</b>	<b>Solid Waste</b>	<b>Parking</b>	<b>Recreation Revolving</b>
Operating revenues	\$ 892,485	\$ 855,271	\$ 190,271	\$ 14,484	\$ 199,621
Depreciation	180,453	132,899	-	-	-
Operating income(loss)	228,249	14,012	(152,802)	(20,791)	(130,334)
Change in net assets	189,019	(51,358)	6,282	(19,999)	3,440
Net working capital	1,658,404	794,999	221,827	48,574	43,600
Total assets	6,235,408	3,986,368	237,626	49,294	74,900
Bonds and other					
long-term liabilities	352,227	1,016,435	-	-	-
Total net assets(deficit)	5,736,936	2,833,629	221,827	48,574	43,600

**TOWN OF NEWMARKET, NEW HAMPSHIRE**

*Notes to Financial Statements*

June 30, 2005

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**FUND EQUITY**

**RESERVATIONS OF FUND BALANCES**

**Restricted Net Assets/Reserved for Special Purposes** - Amounts restricted to fund purposes for subsequent year's expenditures representing contractual obligations to purchase and/or legally obligated revenues that may only be used for restricted fund purposes were as follows:

***Governmental Activities:***

**Special Revenues Fund**

Public Library	\$ 115,580
Conservation Commission	248,686
Drug Forfeiture	2,684
Pistol Permits	2,155
	<u>\$ 369,105</u>

**Capital Projects**

Main Street Enhancements	\$ 256,124
Department of Justice Federal Equity Sharing	10,853
Open Space	622,341
Public Works & Fire Department Complex	(1,600,000)
Downtown Business District	2,534,958
Black Bear Business Park	(119,487)
	<u>\$ 1,704,789</u>

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**TOWN OF NEWMARKET, NEW HAMPSHIRE**

*Notes to Financial Statements*

June 30, 2005

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Expendable Trusts

Capital and Non-capital Reserves Fund

*Capital Reserves:*

Ambulance	\$ 106,533
Works Department	142,552
Fire Department	340,660
Revaluation	21,446
Library	86,087
Roadway Improvement	379,523
Building Improvement	249,950
Safety Building	6,132
Downtown Redevelopment	107,720
Recreational Facility	439,521
Waterfront Improvements	112,644
Main Street Roadway	1
Police Vehicles	66,604
Municipal Transportation Improvement	124,781
Public Works Facility	204,539
etc.	168

*Non-capital Reserves:*

Riverside Cemetery Maintenance	9,702
Newmarket Veteran's Memorial	5,589
Health Insurance Trust	980

Health Trust

\$ 2,405,132  
(389,093)  
\$ 2,016,039

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**TOWN OF NEWMARKET, NEW HAMPSHIRE***Notes to Financial Statements*

June 30, 2005

**Private Purpose Trusts** – Trust funds held by the Town and Library Trustees at December 31, 2005 for donor-restricted purposes were as follows:

	<b>Non- expendable Endowment</b>	<b>Expendable for Trust Purposes</b>	<b>Total</b>
<b>Non-expendable Trusts:</b>			
<i>Town Trusts:</i>			
Cemetery	\$ 416,685	\$ 165,083	\$ 581,768
Scholarship	275,285	16,652	291,937
Community cultural	75,000	12,660	87,660
Downtown infrastructure improvements	1	-	1
Unrealized gain on investments	87,623	-	87,623
	<u>854,594</u>	<u>194,395</u>	<u>1,048,989</u>
<i>Library Trusts:</i>			
Support of the Newmarket Public Library	10,000	25,119	35,119
	<u>\$ 864,594</u>	<u>\$ 219,514</u>	<u>\$ 1,084,108</u>

**SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES****GRANTS**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

**LITIGATION**

There are various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

## **Required Supplementary Information**



Exhibit C1  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Budgetary Comparison Schedule*  
*Budget to Actual (Non-GAAP Budgetary Basis) - General Fund*  
For the Fiscal Year Ended June 30, 2005

*All amounts are expressed in American Dollars*

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	3,273,149	3,273,149	3,506,576	233,427
Licenses and permits	1,263,385	1,263,385	1,463,531	200,146
State support	553,734	553,734	561,597	7,863
Federal support	73,856	73,856	73,856	
Charges for services	251,525	251,525	269,142	17,617
Miscellaneous	55,497	55,497	72,929	17,432
	5,471,146	5,471,146	5,947,631	476,485
EXPENDITURES				
Current:				
General government	1,815,593	1,815,593	1,812,505	3,088
Public safety	1,358,958	1,358,958	1,331,149	27,809
Highways and streets	694,837	694,837	776,850	(82,013)
Welfare	149,449	149,449	157,829	(8,380)
Culture and recreation	46,397	46,397	46,397	
Conservation	864	864	864	
Economic development	13,000	13,000	10,525	2,475
Debt service	184,050	184,050	184,050	
Capital outlay	633,767	680,267	554,238	126,029
	4,896,915	4,943,415	4,874,407	69,008
Excess of revenues over(under) expenditures	574,231	527,731	1,073,224	545,493
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	66,500	61,739	(4,761)
Transfers out	(1,024,231)	(1,024,231)	(1,025,221)	(990)
	(1,004,231)	(957,731)	(963,482)	(5,751)
Net change in fund balances	(430,000)	(430,000)	109,742	539,742
Unreserved Fund balances - beginning	1,694,643	1,694,643	1,694,643	
Unreserved Fund balances - ending	1,264,643	1,264,643	1,804,385	539,742

**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Note to Required Supplementary Information – Budgetary Reporting*  
June 30, 2005

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The budgetary comparison schedule – Budget to Actual (Non-GAAP Budgetary Basis) presents comparisons of the original and final legally adopted budget with actual data on a budgetary basis.

**General Budget Policies**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the Town's operations. The Town votes appropriations by official ballot in accordance with State Statutes and its Town Charter. Appropriations are made on an annual basis for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis generally consistent with the modified accrual basis of accounting. Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered. In the case of emergency expenditures, over-expenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2004-05, \$430,000, beginning General Fund balance was applied for this purpose.

**Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year. Amounts recorded as budgetary expenditures in the *Budgetary Comparison Schedule (Exhibit C1)* are presented on the basis budgeted by the Town. Since there were no encumbrances at the beginning or end of the fiscal year, those reported in conformity with generally accepted accounting principles in the *Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit B3)* were the same.

# **Individual Fund Financial Statements and Schedules**

Schedule D1a  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
**General Fund**  
*Detailed Schedule of Estimated and Actual Revenues*  
For the Fiscal Year Ended June 30, 2005

All amounts are expressed in American Dollars

	Original & Final Budget	Reserves and Authorizations	Actual (GAAP Basis)	Over (Under) Budget
<b>REVENUES</b>				
<b>Taxes</b>				
Property	3,483,070		3,498,062	14,992
Land Use	45,000		66,961	21,961
Resident	57,000		48,051	(8,949)
Timber yield			4,618	4,618
Payments in lieu of taxes	57,829		65,580	7,751
Excavation tax	620		622	2
Interest and penalties on delinquent taxes	59,000		52,634	(6,366)
Overlay	(429,370)		(229,952)	199,418
	<u>3,273,149</u>		<u>3,506,576</u>	<u>233,427</u>
<b>Licenses and permits</b>				
Motor vehicle fees	1,090,000		1,160,303	70,303
Building permits	59,050		149,162	90,112
Franchise fees	85,000		109,591	24,591
Other licenses, permits and fees	29,335		44,475	15,140
	<u>1,263,385</u>		<u>1,463,531</u>	<u>200,146</u>
<b>State Support</b>				
Shared revenue block grant	125,579		125,579	
Meals and rooms tax distributions	291,553		291,553	
Highway block grant	135,389		143,252	7,863
Other	1,213		1,213	
	<u>553,734</u>		<u>561,597</u>	<u>7,863</u>
<b>Federal Support</b>				
Drug task force	34,750		34,750	
Resource officer	39,106		39,106	
	<u>73,856</u>		<u>73,856</u>	
<b>Charges for Services</b>				
<b>Income From Departments</b>				
<i>General Government Services:</i>				
Planning & zoning fees	34,000		28,049	(5,951)
<i>Public safety services:</i>				
Police department	50,525		43,757	(6,768)
Amulance	70,000		119,002	49,002
Fire department	6,500		8,265	1,765
Dispatch	62,000		64,038	2,038
Other	28,500		6,031	(22,469)
	<u>251,525</u>		<u>269,142</u>	<u>17,617</u>
<b>Miscellaneous</b>				
Sale of municipal property	1,000			(1,000)
Interest on investments	45,000		54,509	9,509
Rents of property	9,360		18,420	9,060
Other	137			(137)
	<u>55,497</u>		<u>72,929</u>	<u>17,432</u>
<b>OTHER FINANCING SOURCES</b>				
<b>Operating transfers in - Interfund Transfers</b>				
<i>Nonexpendable Trust Funds -</i>				
Cemetery Perpetual Care	20,000		15,239	(4,761)
<i>Capital &amp; Noncapital Reserve Funds -</i>				
Public Works Facility (for Suflex Property)		46,500	46,500	
	<u>20,000</u>	<u>46,500</u>	<u>61,739</u>	<u>(4,761)</u>
Total revenues and other financing sources	<u>5,491,146</u>	<u>46,500</u>	<u>6,009,370</u>	<u>471,724</u>
Unreserved Fund Balance Used to Reduce Tax Rate	<u>430,000</u>			
Total revenues and use of fund balance	<u>5,921,146</u>			

Schedule D1b  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
**General Fund**

*Detailed Statement of Appropriations, Expenditures and Encumbrances*  
For the Fiscal Year Ended June 30, 2005

*all numbers are expressed in American Dollars*

	Voted Appropriations	Reserves and Authorizations	Expenditures Net of Refunds	(Over) Under Budget
	13,000	-	10,525	2,475
Debt service				
Principal of long-term debt	100,000		100,000	-
Interest expense - long-term debt	84,050		84,050	-
	184,050	-	184,050	-
Facilities acquisition and construction				
Land and Improvements:				-
Suflex property acquisition		46,500	46,500	-
Machinery, vehicles & equipment				
Police vehicles	50,000		48,907	1,093
Public works vehicle	137,500		137,500	-
ISO facilities	27,365		27,365	-
Buildings				
Building improvements	20,000			20,000
Improvements other than buildings				
Roadway improvements	312,652		183,216	129,436
Revaluation	20,000		20,000	-
Telecommunications	66,250		40,750	25,500
Sidewalks			50,000	(50,000)
Master Plan				-
Revaluation				-
	633,767	46,500	554,238	126,029
OTHER FINANCING USES				
Operating transfers out - Interfund transfers				
Special revenue				
Public Library	223,117		223,117	-
CDBG			990	(990)
Capital Projects:				-
Main Street Enhancements	50,000		50,000	-
Fire Complex	120,000		120,000	-
Capital & Noncapital Reserves:				
Capital Reserves				
Ambulance	28,802		28,802	-
Fire Department	65,357		65,357	-
Library	10,380		10,380	-
Building Improvement	32,415		32,415	-
Downtown Redevelopment	29,500		29,500	-
Recreational Facility	121,400		121,400	-
Waterfront Improvement	25,000		25,000	-
Business-type Funds:				
Solid Waste	154,750		154,750	-
Recreation	163,510		163,510	-
	1,024,231		1,025,221	(990)
	5,921,146	46,500	5,899,628	68,018

Schedule D2a  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Balance Sheet*  
*Special Revenue Funds*  
June 30, 2005

*All numbers are expressed in American Dollars*

	<i>Special Revenue</i>				
	Public	Conservation	Drug	Pistol	Total
	Library	Commission	Forfeiture	Permits	
<b>ASSETS</b>					
Cash and cash equivalents				250	250
Investments	126,503	263,560	2,684	1,875	394,622
Interfund receivable				30	30
	126,503	263,560	2,684	2,155	394,902
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable		13,000			13,000
Accrued Liabilities	5,338				5,338
Interfund payable	5,585	1,874			7,459
	10,923	14,874	-	-	25,797
<b>Fund balances:</b>					
Reserved for special purposes, reported in:					
Special revenue funds	115,580	248,686	2,684	2,155	369,105
	115,580	248,686	2,684	2,155	369,105
	126,503	263,560	2,684	2,155	394,902

## Schedule D2b

## TOWN OF NEWMARKET, NEW HAMPSHIRE

## Statement of Revenues, Expenditures, and Changes in Fund Balances

## Special Revenue Funds

For the Fiscal Year Ended June 30, 2005

All numbers are expressed in American Dollars

	Special Revenue				Total
	Public Library	Conservation Commission	Drug Forfeiture	Pistol Permits	
<b>REVENUES</b>					
Taxes		66,950			66,950
Licenses and permits				410	410
Miscellaneous	9,688	44,627	47	50	54,412
	9,688	111,577	47	460	121,772
<b>EXPENDITURES</b>					
Current:					
Public safety				1,496	1,496
Culture and recreation	238,134				238,134
Conservation		43,488			43,488
	238,134	43,488	-	1,496	283,118
Excess (deficiency) of revenues over (under) expenditures	(228,446)	68,089	47	(1,036)	(161,346)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	223,117				223,117
Transfers out		(28,200)			(28,200)
	223,117	(28,200)	-	-	194,917
Net change in fund balances	(5,329)	39,889	47	(1,036)	33,571
Fund balances - beginning	120,909	208,797	2,637	3,191	335,534
Fund balances - ending	115,580	248,686	2,684	2,155	369,105

*All numbers are expressed in American Dollars*

	Main Street Enhancements	Council Public Access		Dept. of Justice Federal Equity Sharing		Open Space		Public Works & Fire Department Complex		Waterfront CDBG		Downtown Business District		Black Bear Business Park		Total
ASSETS																
Investments	171,057			10,853		238,392						1,861,668				2,281,970
Intergovernmental receivable	20,008															20,008
Interfund receivable	81,859					384,949				14,084		673,290				1,154,182
	272,924		-	10,853		623,341		-		14,084		2,534,958		-		3,456,160
LIABILITIES AND FUND BALANCES																
Liabilities:																
Accounts payable	8,075					1,000										9,075
Contracts payable										14,084						14,084
Retainage payable	8,725															8,725
Interfund payable									1,600,000					119,487		1,719,487
	16,800		-	-		1,000			1,600,000		14,084	-		119,487		1,751,371
Fund balances:																
Reserved for:																
Special purposes, reported in:																
Capital project funds	256,124		-	10,853		622,341		(1,600,000)		-		2,534,958		(119,487)		1,704,789
	272,924		-	10,853		623,341		-		14,084		2,534,958		-		3,456,160



Schedule D3b  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
 Capital Projects Fund  
 For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars*

	Capital Projects						
	Main Street Enhancements	Council Public Access	Dept. of Justice Federal Equity Sharing	Open Space	Fire Department Complex	Waterfront CDBG	Downtown Business District
							Black Bear Business Park
							Total
<b>REVENUES</b>							
Taxes							
Federal support	386,560		9,900				813,596
Miscellaneous	57,294	669	140	7,960		50,500	446,960
	443,854	669	10,040	7,960	-	50,500	316,583
							1,577,139
<b>EXPENDITURES</b>							
Debt service:							
Principal							
Interest							
Capital outlay:							
Real property acquisition		38,992		741,000			75,000
Architectural/engineering	136,289						63,038
Construction	883,354				1,039,711	19,814	779,992
Project administration				31,454		101,690	156,103
	1,019,643	38,992	-	772,454	1,039,711	121,504	2,065,795
							31,454
	(575,789)	(38,323)	10,040	(764,494)	(1,039,711)	(71,004)	3,171,382
Excess (deficiency) of revenues over (under) expenditures							6,122
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	131,859			29,948	120,000	24,004	179,501
Transfers out				(38,508)			(1,594,243)
	131,859	-	-	(8,560)	120,000	24,004	305,811
							(43,455)
	(443,930)	(38,323)	10,040	(773,054)	(919,711)	(47,000)	262,356
Net change in fund balances							
Fund balances - beginning	700,054	38,323	813	1,395,395	(680,289)	47,000	(1,331,887)
Fund balances - ending	256,124	-	10,853	622,341	(1,600,000)	-	3,036,676
							1,704,789

Schedule D4a  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Balance Sheet*  
*Expendable Trusts Fund*  
June 30, 2005

*All numbers are expressed in American Dollars*

	<i>Expendable Trusts</i>		
	<b>Capital &amp; Noncapital Reserves</b>	<b>Health Trust</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	2,533,041		2,533,041
Interfund receivable	450		450
Prepaid items		18,995	18,995
	<u>2,533,491</u>	<u>18,995</u>	<u>2,552,486</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Interfund payable	128,359	408,088	536,447
	<u>128,359</u>	<u>408,088</u>	<u>536,447</u>
Fund balances:			
Reserved for:			
Special purposes, reported in:			
Expendable Trusts	2,405,132		2,405,132
Unreserved(deficit), reported in:			
Expendable trust funds		(389,093)	(389,093)
	<u>2,405,132</u>	<u>(389,093)</u>	<u>2,016,039</u>
	<u>2,533,491</u>	<u>18,995</u>	<u>2,552,486</u>

## Schedule D4b

**TOWN OF NEWMARKET, NEW HAMPSHIRE***Statement of Revenues, Expenditures, and Changes in Fund Balances***Expendable Trusts Fund**

For the Fiscal Year Ended June 30, 2005

*All numbers are expressed in American Dollars*

	<i>Expendable Trusts</i>		
	<b>Capital &amp; Noncapital Reserves</b>	<b>Health Trust</b>	<b>Total</b>
<b>REVENUES</b>			
Charges for services	47,515	705,664	753,179
Miscellaneous	37,394	2,159	39,553
	84,909	707,823	792,732
<b>EXPENDITURES</b>			
Current:			
General government	138	660,303	660,441
	138	660,303	660,441
Excess (deficiency) of revenues over (under) expenditures	84,771	47,520	132,291
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	312,854		312,854
Transfers out	(128,359)		(128,359)
	184,495	-	184,495
Net change in fund balances	269,266	47,520	316,786
Fund balances - beginning	2,135,866	(436,613)	1,699,253
Fund balances(deficits) - ending	2,405,132	(389,093)	2,016,039

## Schedule D5a

**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*

For the Fiscal Year Ended June 30, 2005

*All amounts are expressed in American Dollars*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>ASSETS</b>				
Cash and equivalents	430,763	168,255	72	598,946
Investments	397,899	38,155	5,056	430,998
	<u>828,662</u>	<u>206,410</u>	<u>5,128</u>	<u>1,029,944</u>
<b>LIABILITIES</b>				
Agency deposits:				
Newmarket School District				
<i>Capital Reserve Funds:</i>				
School Account	382,757	168,072		550,829
Newmarket School Improvement	6			6
Developers' Performance Bonds	57,624	313	5,128	52,809
Employee Benefit Plan Assets:				
Section 457 Deferred Compensation Plan ~ ICMA	258,596	25,687		284,283
Section 457 Deferred Compensation Plan ~ Nationwide	129,679	12,338		142,017
	<u>828,662</u>	<u>206,410</u>	<u>5,128</u>	<u>1,029,944</u>

CURBSIDE PICKUP SCHEDULE		06/21/2005
TOWN OF NEWMARKET, NH		
MONDAY	TUESDAY	WEDNESDAY
Barberry Coast	Bennett Way	Alyce Drive
Bass Street	Birch Drive	Ash Swamp Road
Bay Road	Brandon Drive	Bald Hill Road
Bayview Drive	Colonial Drive	Beatrice Lane
Beech Street	Creighton Street	Balsam Way
Beech Street Ext.	Durell Drive	Briallia Circle
Boardman Avenue	Edwin Lane	Camp Lee Road
Carolyn Drive	Exeter Street/Rte. 108	Candice Lane
Cedar Street	Folsom Drive	Channing Way
Central Street	Forbes Road	Doe Farm Lane
Chapel Street	Gerry Avenue	Fogg Circle
Church Street	Great Hill Drive	Fox Hollow
Cushing Road	Great Hill Terrace/Gordon Avenue	Grant Road
Dame Road	Hersey Lane	Hamel Farm Drive
Elder Street	Huckins Drive	Harvest Way
Elm Court	Kimball Way	Heartwood Circle
Elm Street	Ladyslipper Drive	Hersey Lane (Grant Rd. side)
Forest Street	Ledgeview Drive	Hilton Drive
Gilman Avenue	Lita Lane	Jacob's Well Road
Gonet Drive	Maple Street	Johnson Drive
Granite Street	Maplecrest	Joy Farm Lane
Grape Street	Mockingbird Lane	Kielty Drive
Ham Street	Moonlight Drive	Lang's Lane
Ham Street Ext.	Mount Pleasant Street	Lee Hook Road
Lafayette Avenue	New Road	Madison Lane
Lamprey Street	Oak Street	Merrill Lane
Lincoln Avenue	Pond Street	Neal Mill Road
Main Street	Prescott Street	Norton Wood
Mastin Drive	Railroad Avenue	Pendergast Road
Moody Point Road	Sandy Lane	Raymond Lane
Nichols Avenue	Sewall Lane	Schanda Drive
North Main Street	Short Street	Shady Lane
Oak Knoll	South Main Street	Turkey Ridge Road
Packers Falls Road	Stanorm Drive	Wadleigh Falls Road/Rte. 152
Pine Street	Tasker Lane	Wiggin Drive
Piscassic Street	Wadleigh Falls Road/Rte. 152	Winslow Drive
River Street	Young's Lane	
Riverbend Road		
Rock Street		
Salmon Street		
Sanborn Avenue		
Smith-Garrison Road		
South Street		
Spring Street		
Stevens Drive		
Washington Street		
Water Street		
Woods Drive		